ESE Resource Allocation Strategy Report

School District of Osceola County & Education Resource Strategies

October 2024

Context Setting

About Education Resource Strategies (ERS)

ERS empowers school system leaders to make transformative shifts in **resources, structures, and practices** so that all students — especially those with the greatest learning needs and those furthest from opportunity — attend a school where they can learn and thrive. We **partner with district teams, expand leaders' knowledge and skills, and share lessons and tools with the field**.
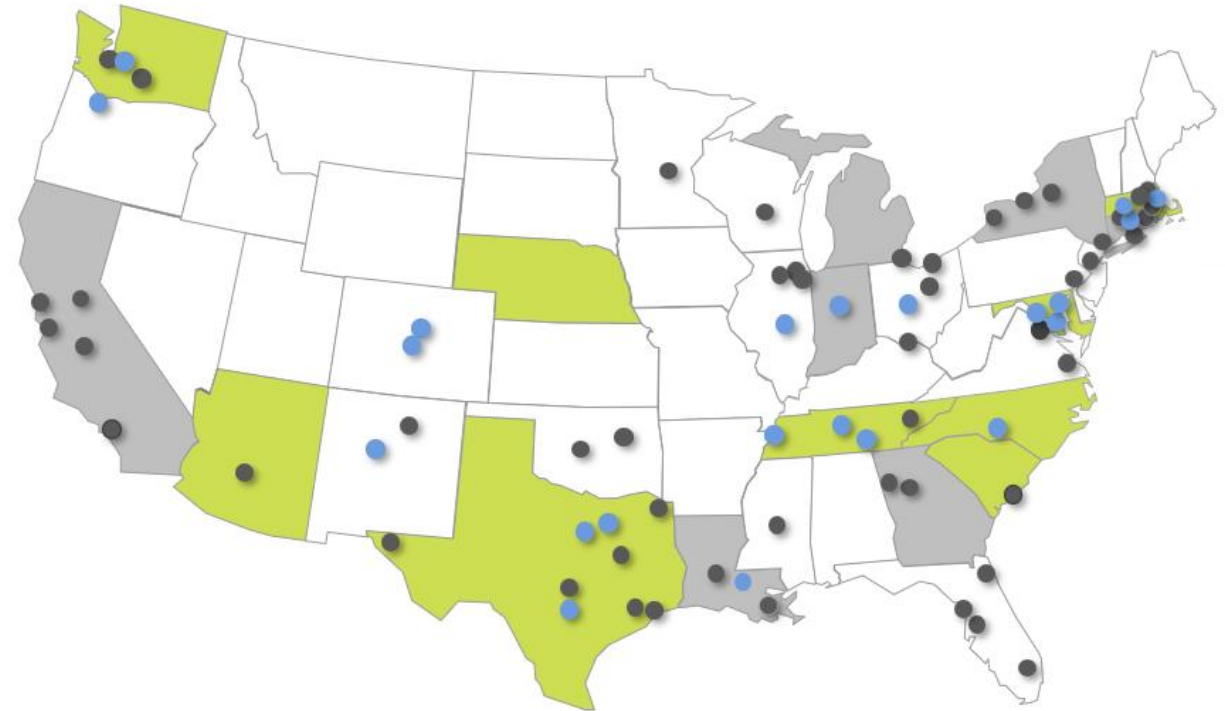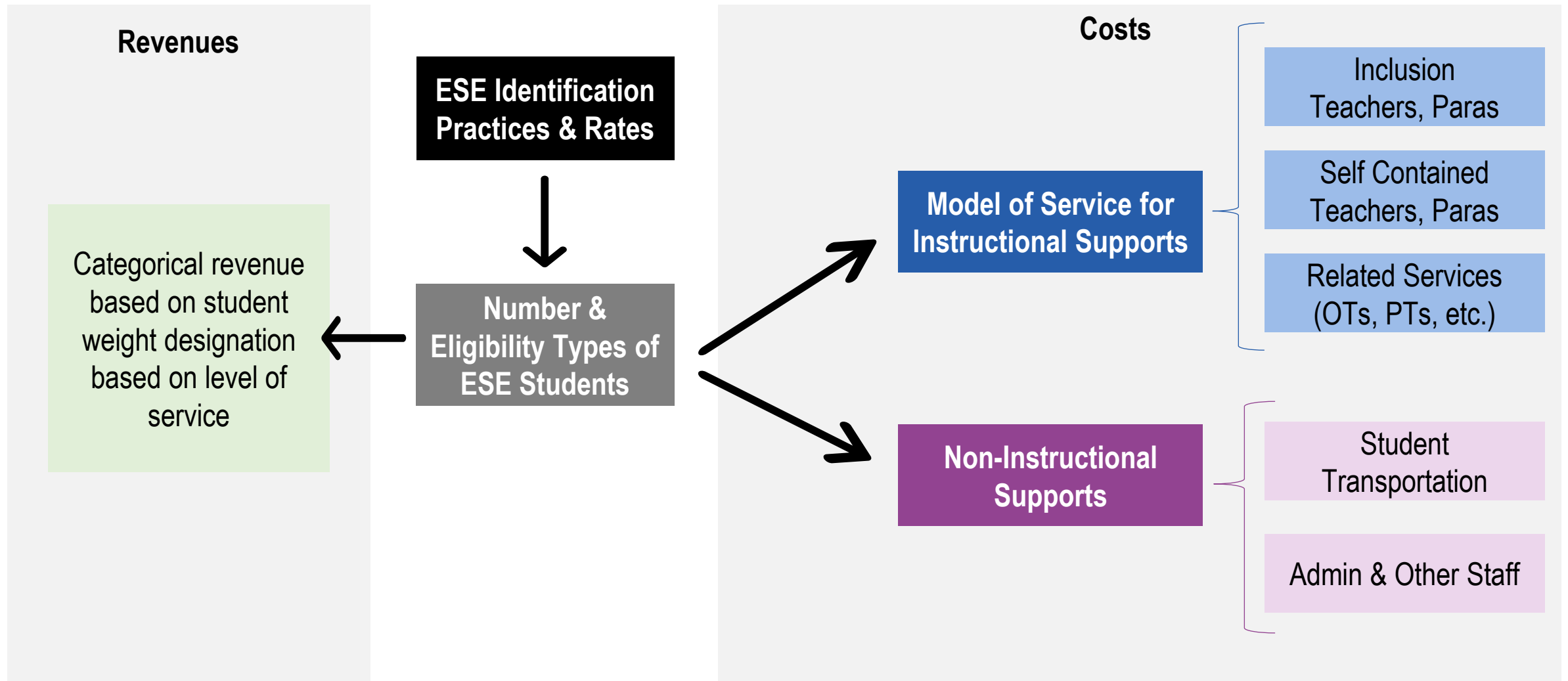

- District Work Jan 2023 – Jun 2024
- Previous District Work
- State/Network Jan 2023 – Jun 2024
- Previous State Work

Goals of this analysis

This analysis will enable SDOC to...

- Better understand **how the district currently allocates and uses resources** to serve its Exceptional Student Education (ESE) students through various service models – **across the district as a whole, and across & within schools**

- Better **understand enrollment and identification patterns and trends** of ESE students in SDOC and the service models they experience (e.g. self-contained vs. inclusion)

- Reflect on how patterns of ESE resource allocation/use, enrollment/identification, and service models **compare to peer districts, best practices, and district priorities**

- **Create a fact base** for SDOC to use as the foundation for decision making regarding effective and efficient ESE resource use

Spending on ESE is a function of the number of students with disabilities and the level and nature of supports provided

Revenues

Categorical revenue based on student weight designation based on level of service

ESE Identification Practices & Rates

Number & Eligibility Types of ESE Students

Costs

Model of Service for Instructional Supports

Inclusion Teachers, Paras

Self Contained Teachers, Paras

Related Services (OTs, PTs, etc.)

Non-Instructional Supports

Student Transportation

Admin & Other Staff

Source: Education Resource Strategies

This analysis explore trends and patterns in SDOC around ESE enrollment, identification, service model, staffing, and overall costs

Focus Area	Analytic Questions to Explore
ESE Enrollment	• How has the proportion of ESE students in SDOC changed over the last 5 years? How does this compare with FL peers?
ESE Identification	• How does the proportion of ESE students identified by disability type vary across schools? How does it vary by grade level, by race, and by English learner status? • How have identification rates by eligibility type changed over the past 5 years?
ESE Service Model	• How does the proportion of students served in self-contained vs. inclusion-based settings vary across the district by school, eligibility type, and race? • How does the service model setting of students served in SDOC compare to the level of support reported to FLDOE to determine categorical revenues?
ESE Staffing Levels	• How do intended staffing allocations for ESE students vary across schools, service models, and eligibility types and compare to required service model staffing levels?
ESE Spending Levels	• How much does SDOC spend overall as a % of its total expenses on ESE? How does this compare to peers? • How do vacancy rates compare for different ESE related positions?
ESE Spending Categories	• What categories of spending does SDOC currently spend its resources for ESE on for both personnel and non-personnel costs?

# To answer these questions, we used SDOC SY23-24 data, as well as publicly available data from the FL DOE

SDOC Data	Public Data/Comparison Data
• **SDOC Students Data:** Based on SY23-24 Survey 2 data for student enrollment and demographic information. • **SDOC ESE Data**: Based on SY23-24 data from August 2023, and excludes students in non-district charter schools, Family Empowerment Scholarship students, and students in Home/Hospital centers. • **SDOC ESE Allocations:** Based on SY23-24 projected ESE allocations by program type and student enrollment. • **SDOC Position Control:** Based on EOY SY23-24 allocated full time equivalent (FTE) positions, including vacant and occupied units. • **SDOC ESE Expenditures Data:** Based on SY23-24 ESE-specific expenditures as identified by SDOC analyst team, which is not necessarily comprehensive of all ESE spending such as ESE transportation. Excludes non-district charter and other private setting expenditures.	• **Comparisons to FL Peers:** Based on public data from FLDOE. Peer districts were selected in collaboration with SDOC team based on student demographics and regional proximity. • **Comparison to ERS Peers:** Based on ERS internal data from work with other districts. Peer districts were selected based on comparable size and student demographics.

We considered these FL districts when making peer comparisons on enrollment and identification trends
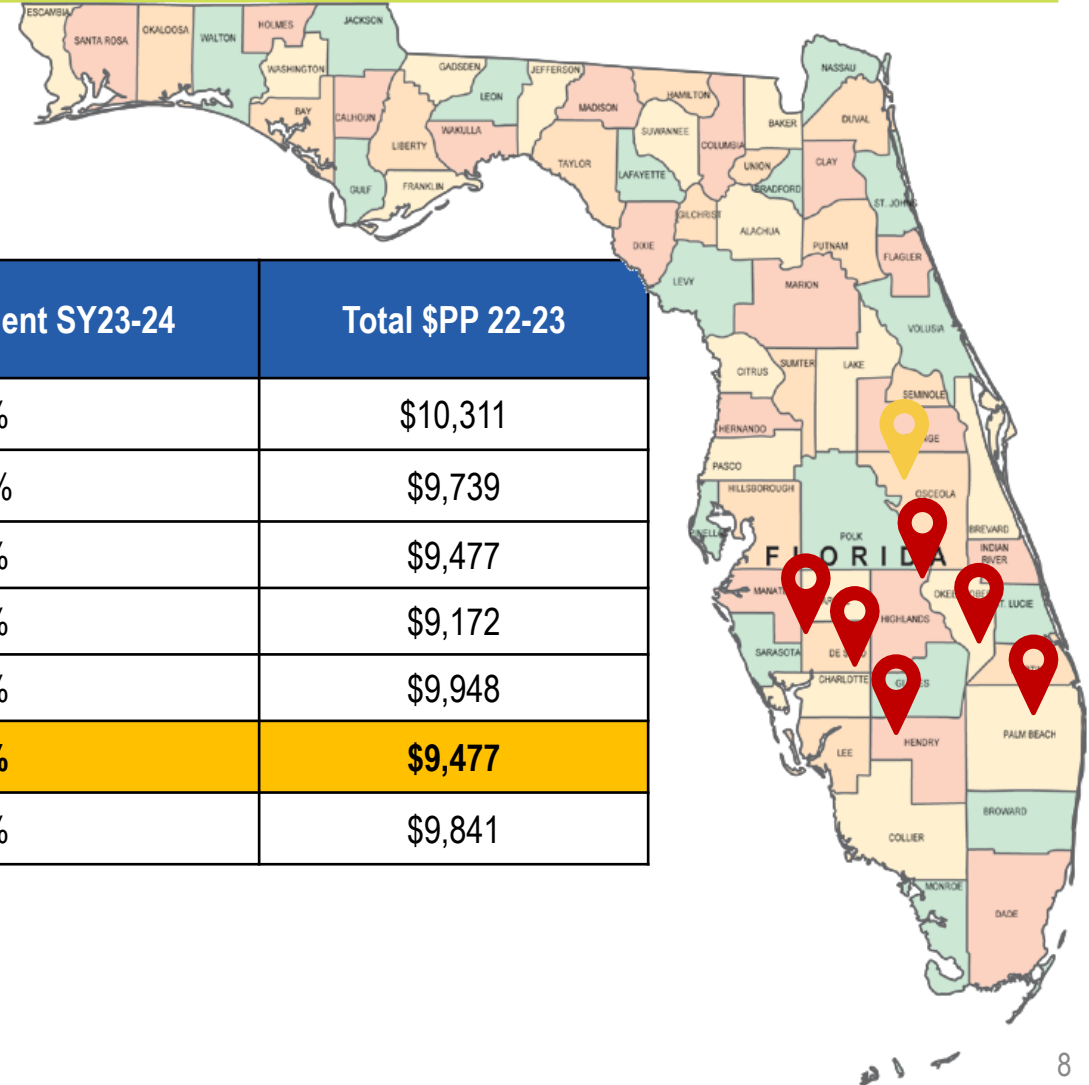
District	Total Enrollment SY23-24 ↓	% ESE Enrollment SY23-24	Total $PP 22-23
ORANGE	188,526	12%	$10,311
POLK	95,448	15.%	$9,739
BREVARD	63,926	19%	$9,477
SEMINOLE	62,258	16%	$9,172
VOLUSIA	58,917	20%	$9,948
OSCEOLA	**54,284**	**14%**	**$9,477**
LAKE	38,934	18%	$9,841

Enrollment excludes charter schools
Source:

And these national peers ERS has worked with previously when making comparisons on spending and resource use

District	Year	District Enrollment ↓	% ESE Enrollment	% Poverty
Prince William County Schools (VA)	2022	91,242	13%	32%
Albuquerque Public Schools (NM)	2022	70,941	21%	37%
Metro Nashville Public Schools (TN)	2021	68,648	13%	36%
School District of Osceola County	**2024**	**56,577**	**13%**	**60%**
Portland Public Schools (OR)	2021	43,468	15%	21%
Columbus City Schools (OH)	2022	45,246	18%	58%

Executive Summary of Findings

Section 1: SDOC serves a fewer % of ESE students than its FL peers, and mostly identifies students by eligibility types in comparable ways to its peers.

Section 2: Overall identification patterns by race, ethnicity, and ELL status largely match overall SDOC demographic patterns, though ELL students are more likely to be identified as Developmentally Delayed, and Black students are more likely to be identified as having an Intellectual Disability or being Emotionally/Behaviorally Disabled.

Section 3: SDOC serves more students in self-contained settings than its FL and ERS peers, and many of these ESE students in self-contained settings are assigned to a lower level of support that determines their weight for additional categorical revenue.

Section 4: Many ESE students in self-contained settings are in less efficient group sizes than allowed by their program, which is largely because of how students from different program types are distributed across schools.

Section 5: Most of SDOC's spending on ESE is on personnel, with the majority of non-personnel spending going towards contracted services for substitutes.

Closing: Potential actions for SDOC to consider going forward include:

a) Revisit practices around categorizations of level of support for revenue reporting, which could significantly increase ESE categorical revenue for SDOC.

b) Consider current strategy of distribution of programs across schools compared to increased program specialization, which could result in more efficient use of ESE resources for SDOC and improved experiences for students and teachers.

c) Explore ways to serve more students in inclusion settings based on their unique needs, which could result in more efficient use of ESE resources for SDOC.

1. ESE Enrollment & Identification Rate

SDOC serves fewer ESE students as a percentage of its student population than most of its peers

SY23-24 % ESE Students across Peers

Based on public data & including Gifted students, 14% of students are ESE. Based on internal data and excluding Gifted students, 12% or ~7,500 students are ESE.

% ESE Students

Osceola	Brevard	Lake	Orange	Polk	Seminole	Volusia	FL State	District A	District B	District C	District D	District E
14%	19%	18%	12%	15%	16%	20%	16%	21%	18%	13%	15%	13%

FL Peers

ERS Peers

Includes students eligible for ESE under Gifted
Source: ERS Analysis; FL DOE Dashboard; ERS Comparison Dataset

SDOC has been serving an increasing proportion of ESE students over the past 5 years at similar rates to its FL peers

SY19-20 to SY23-24 % ESE Students

% change SY19-20 to SY23-24	
Osceola	+1.4%
Avg of FL Peers	+1.3%
FL State	+1.1%

Includes students eligible for ESE under Gifted
Source: ERS Analysis; FL DOE Dashboard

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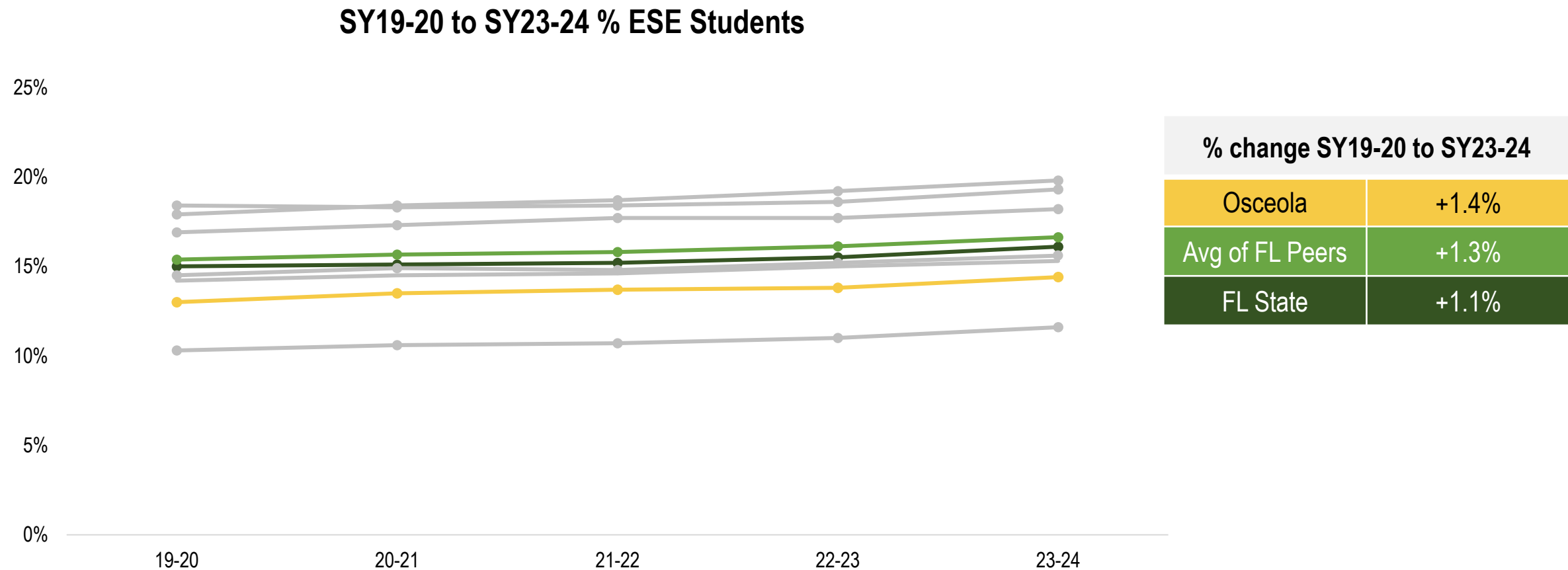
ESE identification rates are highest in Pre-K, and remain fairly consistent across grades 1-12

SY23-24 SDOC ESE Identification Rates by Grade

95% of these students are identified as Developmental Delay

15% of these students are served in a self-contained Transition program

	PK	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12
	22%	8%	11%	11%	13%	14%	13%	13%	13%	14%	11%	11%	10%	12%

Identification rate refers to the number of ESE students in a grade divided by all students in that grade.
Source: ERS Analysis; SY23-24 SDOC Student Demographics (Survey 2); SY23-24 SDOC ESE Students

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ESE students in SDOC are identified across grade levels at similar rates compared to Florida peers

SY23-24 ESE Identification Rates by Grade across Peers
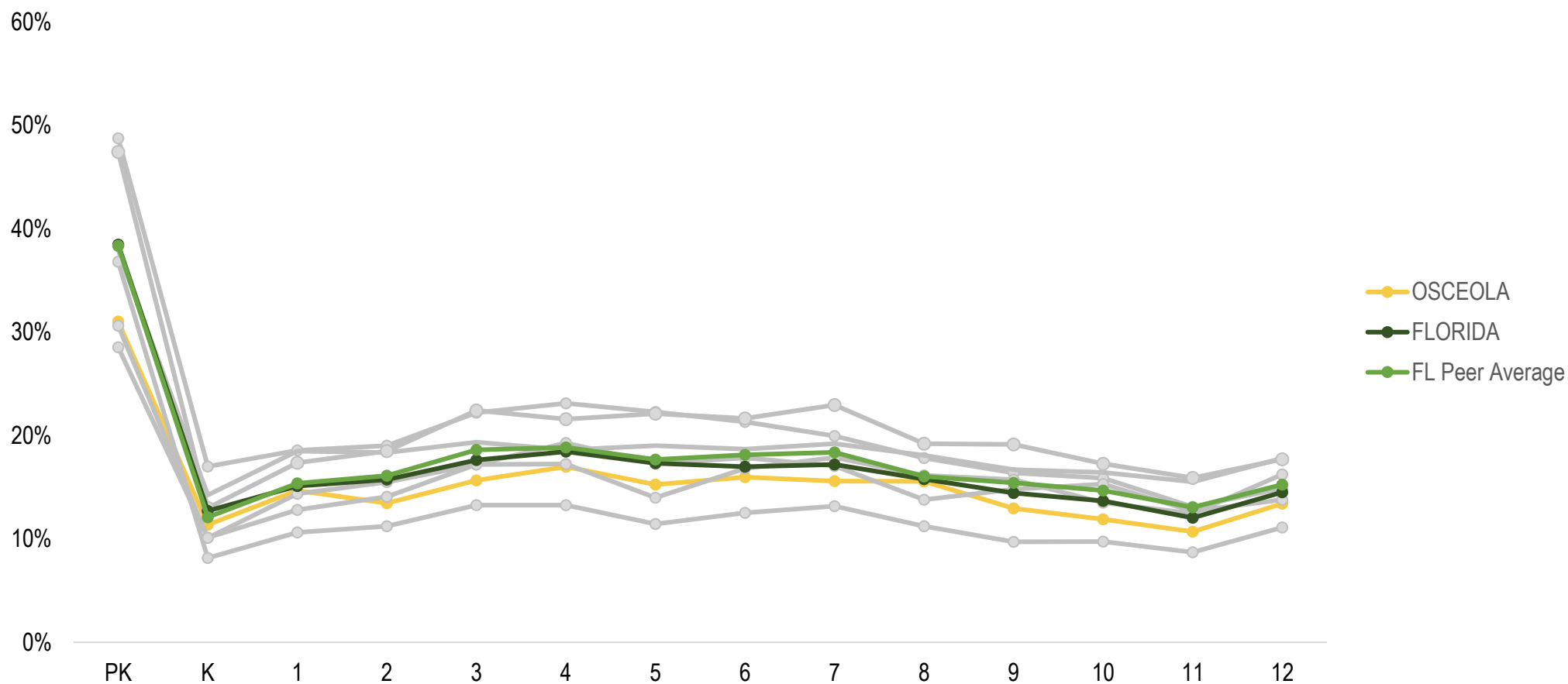
Legend:
- OSCEOLA
- FLORIDA
- FL Peer Average

Includes students eligible for ESE under Gifted.
Identification rate refers to the number of ESE students in a grade divided by all students in that grade.
Source: ERS Analysis; ERS Database, FL DOE Dashboard

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Identification rates have remained fairly consistent over the past 5 years

SY19-20 to SY23-24 ESE Identification Rates by Grade
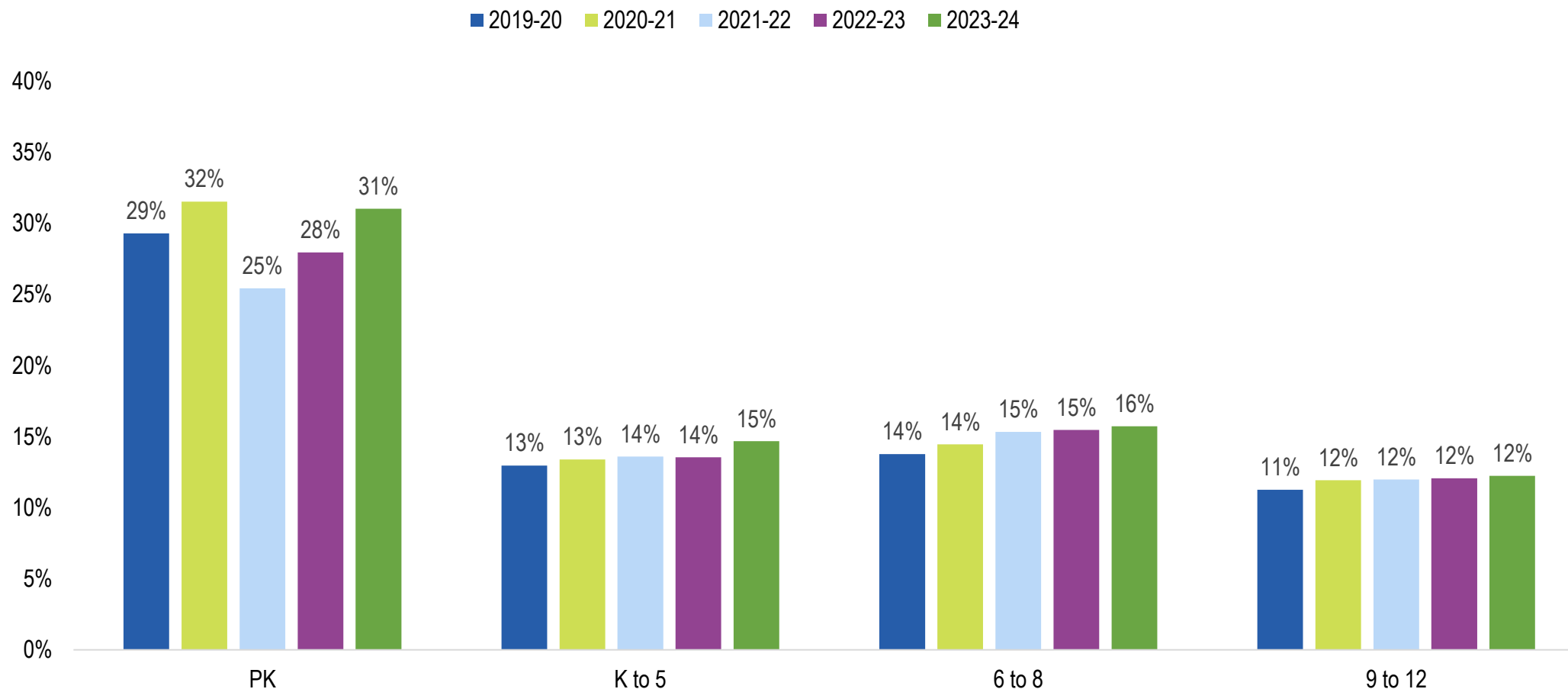
■ 2019-20 ■ 2020-21 ■ 2021-22 ■ 2022-23 ■ 2023-24

Includes students eligible for ESE under Gifted
Identification rate refers to the number of ESE students in a grade divided by all students in that grade.
Source: ERS Analysis; FL DOE Dashboard

ESE students are representative of overall student racial demographics in SDOC

SY23-24 Student Enrollment by Race

■ All Students ■ ESE Students

Source: ERS Analysis; SY23-24 SDOC Student Demographics (Survey 2); SY23-24 SDOC ESE Students
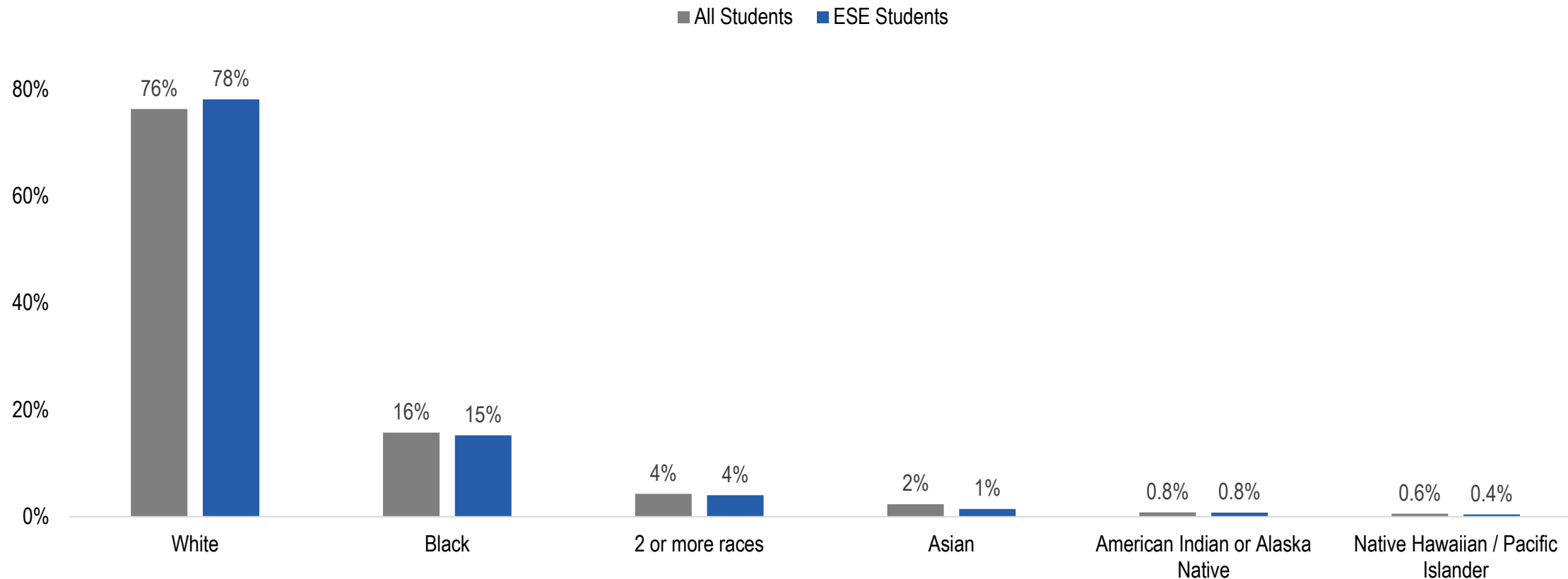
SDOC identifies higher proportion of its English Language Learners as ESE students in PK-5

SY23-24 ESE Students % ELL

■ ELL students

57% of all PK ESE students are ELLs

	All Students	ESE Students	PK ESE	K-5 ESE	6-8 ESE	9-12 ESE
	19%	14%	57%	23%	6%	4%
# of ELL students	11,832	1,084	208	668	109	99

Source: ERS Analysis; SY23-24 SDOC Student Demographics (Survey 2); SY23-24 SDOC ESE Students
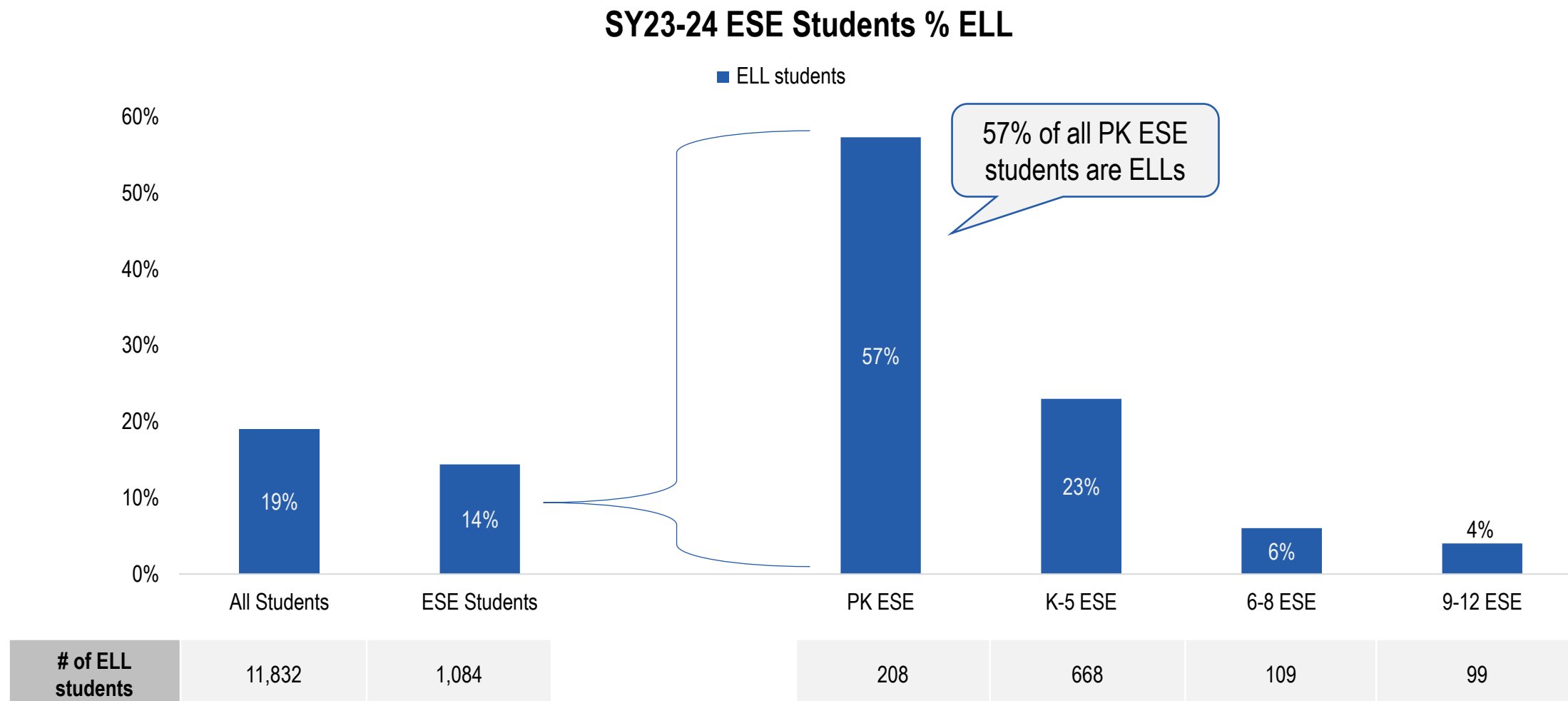
ESE students are distributed across SDOC and are not necessarily concentrated at particular schools

SY23-24 % ESE Students across SDOC Schools

Osceola Virtual Secondary School (K-12)

ES | MS | HS
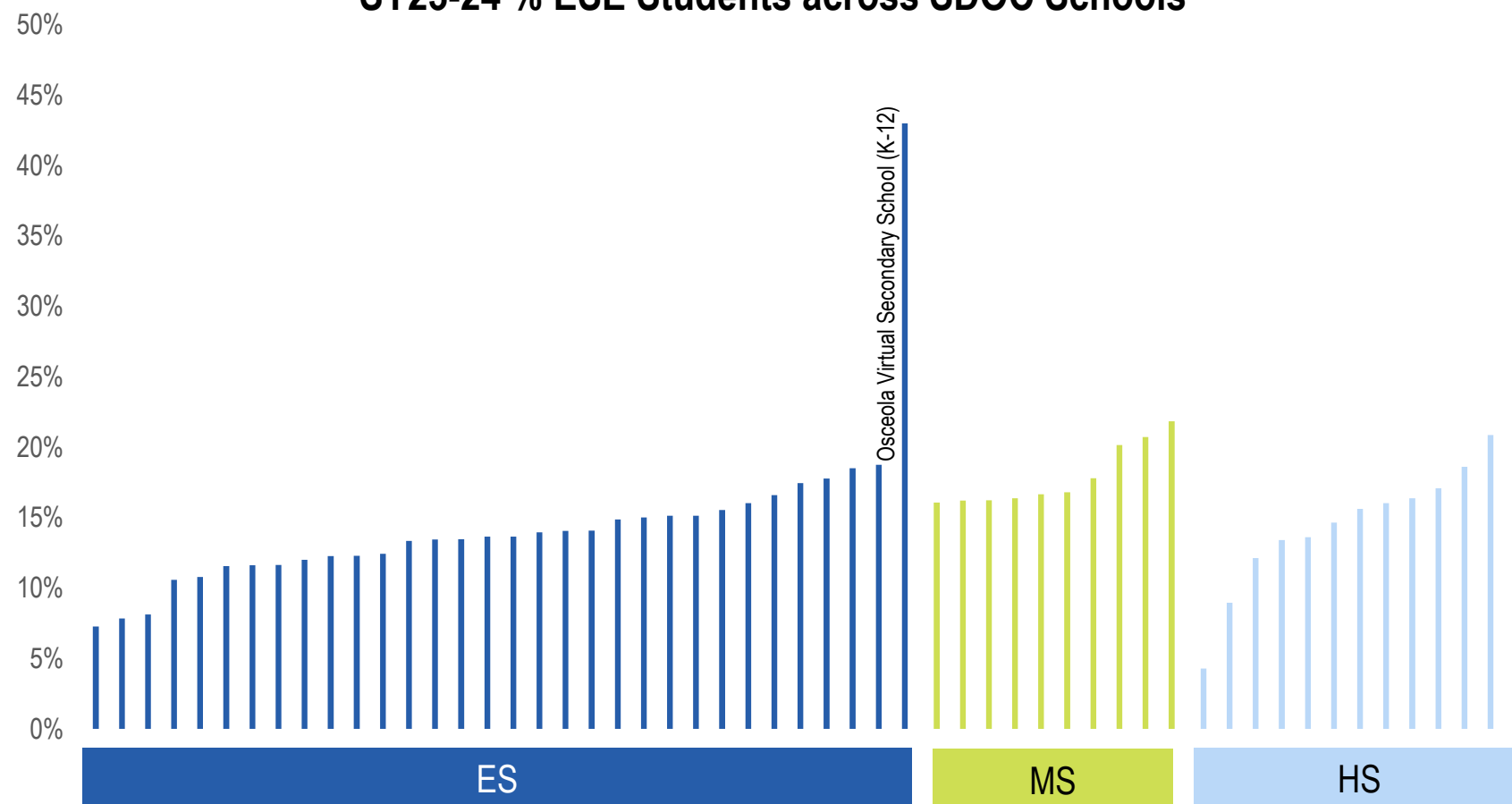
When deciding where to best serve ESE students across their schools, districts often consider the importance of keeping students in the Least Restrictive Environment a student can be served in, prioritizing keeping students in their neighborhood schools and in inclusion-based settings depending on their unique learning needs. Districts also often consider whether to create dedicated programs for some ESE service models at a subset of schools or whether to offer them at all schools.

ES includes K-8 and K-12 Schools and HS includes two alternative schools
Source: ERS Analysis; SY23-24 SDOC ESE Students; Organizing Resources to Support Inclusion Models for Students with Disabilities (ERS 2021); Improving Special Education: Best Practices for Cost Effectively Raising Achievement (DMG 2016)

2. ESE Eligibility Type

SDOC serves more students eligible under Autism Spectrum Disorder compared to its peers

SY23-24 ESE Enrollment by Eligibility Type across Peers

	Osceola	Brevard	Lake	Orange	Polk	Seminole	Volusia	Florida
Others	31%	34%	37%	31%	38%	31%	27%	37%
Other Health Impaired	12%	15%	11%	16%	16%	12%	11%	12%
Autism Spectrum Disorder	18%	12%	13%	15%	11%	13%	13%	14%
Specific Learning Disability	39%	38%	38%	37%	35%	44%	49%	36%

Source: ERS Analysis; , FL DOE Dashboard
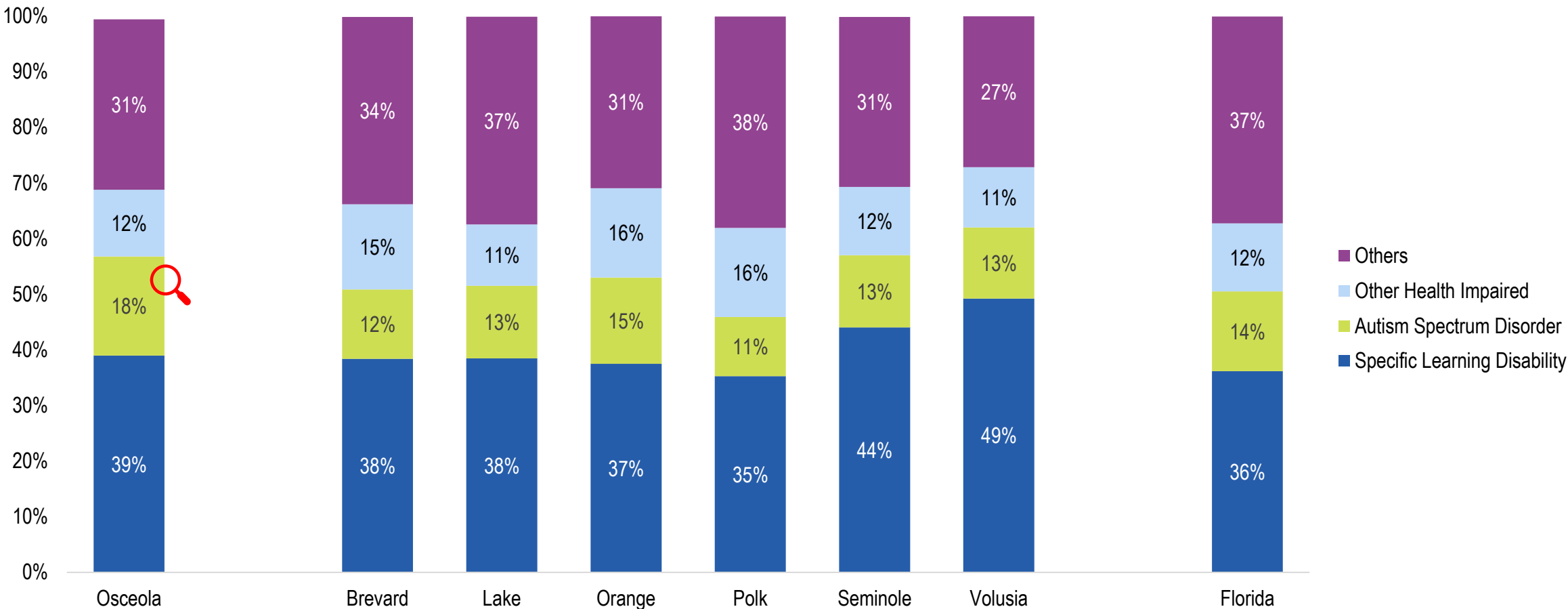
Specific Learning Disability is the most common eligibility type in SDOC

SY23-24 ESE Students by Eligibility Type
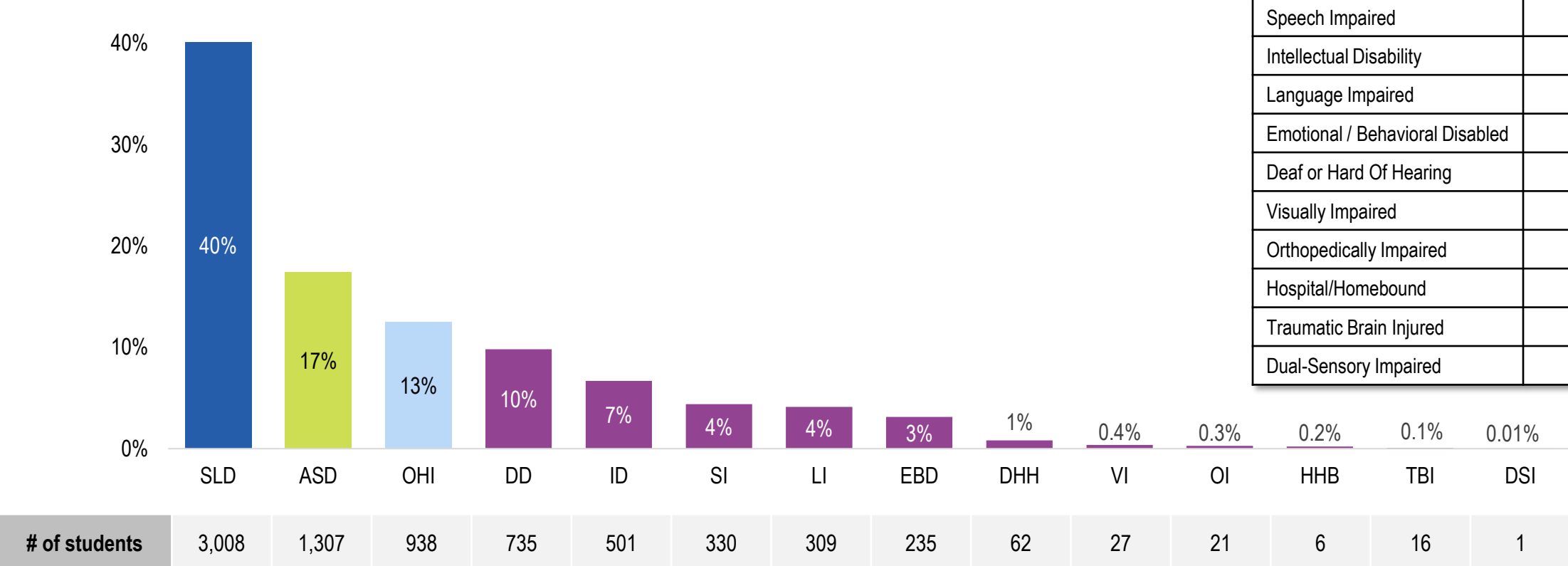
Eligibility Type	Abbreviation
Specific Learning Disabled	SLD
Autism Spectrum Disorder	ASD
Other Health Impaired	OHI
Developmentally Delayed	DD
Speech Impaired	SI
Intellectual Disability	ID
Language Impaired	LI
Emotional / Behavioral Disabled	EBD
Deaf or Hard Of Hearing	DHH
Visually Impaired	VI
Orthopedically Impaired	OI
Hospital/Homebound	HHB
Traumatic Brain Injured	TBI
Dual-Sensory Impaired	DSI

	SLD	ASD	OHI	DD	ID	SI	LI	EBD	DHH	VI	OI	HHB	TBI	DSI
	40%	17%	13%	10%	7%	4%	4%	3%	1%	0.4%	0.3%	0.2%	0.1%	0.01%
# of students	3,008	1,307	938	735	501	330	309	235	62	27	21	6	16	1

*Excludes 198 students eligible under "Gifted" category and 1 student with no designated eligibility category
Source: ERS Analysis; SY23-24 SDOC ESE Students

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The proportion of students in most eligibility types matches the overall student racial demographics

Black students are more likely to be identified as having an Intellectual Disability or Emotional/Behavioral Disability.

SY23-24 Students by Eligibility Type and Race

Legend: White · Black · 2 or more races · Asian · American Indian or Alaska Native · Native Hawaiian / Pacific Islander

	SDOC All Students	SLD	ASD	OHI	DD	ID	EBD	Others
White	78%	80%	76%	80%	77%	73%	69%	80%
Black	15%	15%	16%	14%	15%	21%	23%	14%
2 or more races	4%	3%	5%	4%	5%	3%	6%	4%
# of students	61,774	3,008	1,307	938	735	501	235	772

Source: ERS Analysis; SY23-24 SDOC Student Demographics (Survey 2); SY23-24 SDOC ESE Students

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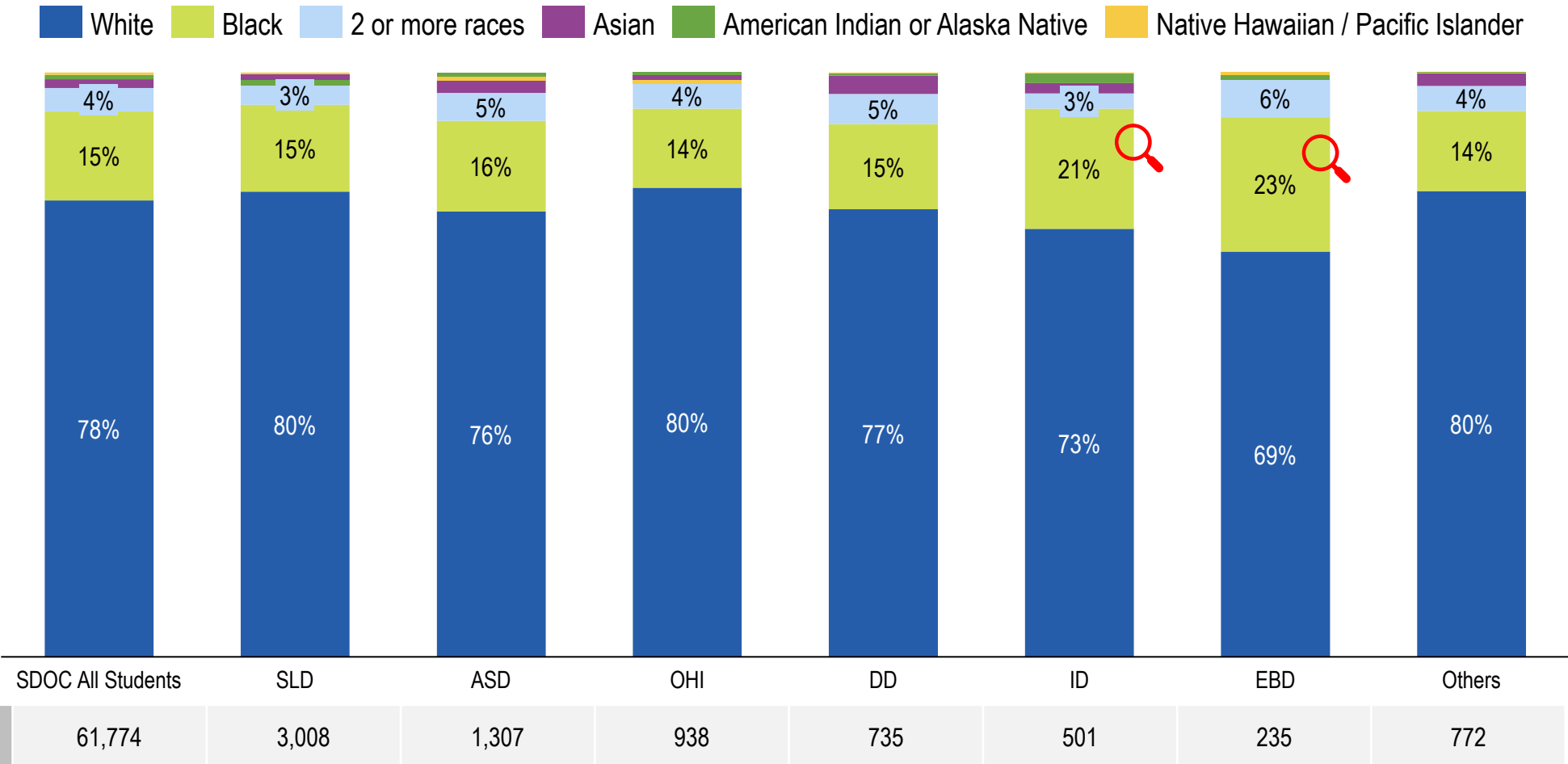
ELL students are more likely to be eligible under Language Impairment or Developmental Delay than their non-ELL peers

SY23-24 ESE ELL Students by Eligibility Type

■ ELL

> ELL students are 2.9x more likely to be identified as Developmental Delay compared to their non-ELL peers

> ELL students are 1.8x more likely to be identified as Language Impaired compared to their non-ELL peers

	All Students	SLD	ASD	OHI	DD	SI	ID	LI	EBD	DHH	VI	OI	TBI	HHB	DSI
Chart %	19%	11%	9%	13%	41%	17%	6%	30%	5%	24%	4%	14%	17%	25%	
# of students	1,084	329	118	121	301	57	30	92	12	15	1	3	1	4	0

Source: ERS Analysis; SY23-24 SDOC Student Demographics (Survey 2); SY23-24 SDOC ESE Students

3. ESE Service Models & Matrix Support Levels

SDOC serves its ESE students in different environments based on each student's eligibility type and learning needs

SDOC Program Type	ERS Categorization of Service Environment
VE KG-VE K-VE	**Resource/Inclusion**
SC-BEST SC-PreK SC-ACCESS SC-IND SC-EBD SC-ASD,SC-TRANSITION SC-DHH KG-BEST SC-PreK BLENDED SC-IND-SEVERE SC-PK KG-BEST	**Self-Contained**
Consult only Therapy SL Only DHH Itinerant Vision Itinerant	**Related Services Only**
HHB H/H-FT	**Outplaced**

*Excludes 4 students with "Gifted as SDOC program type
Source: ERS Analysis; SY23-24 SDOC ESE Students

ESE Students by Program Type

SY23-24 ESE Students by Self-Contained Program Types

In SDOC, students in some self-contained programs are using general education curriculum, and some are using modified Access Points curriculum. Students using Access Points curriculum include all students in SC-ACCESS and some students SC-ASD and SC-IND.
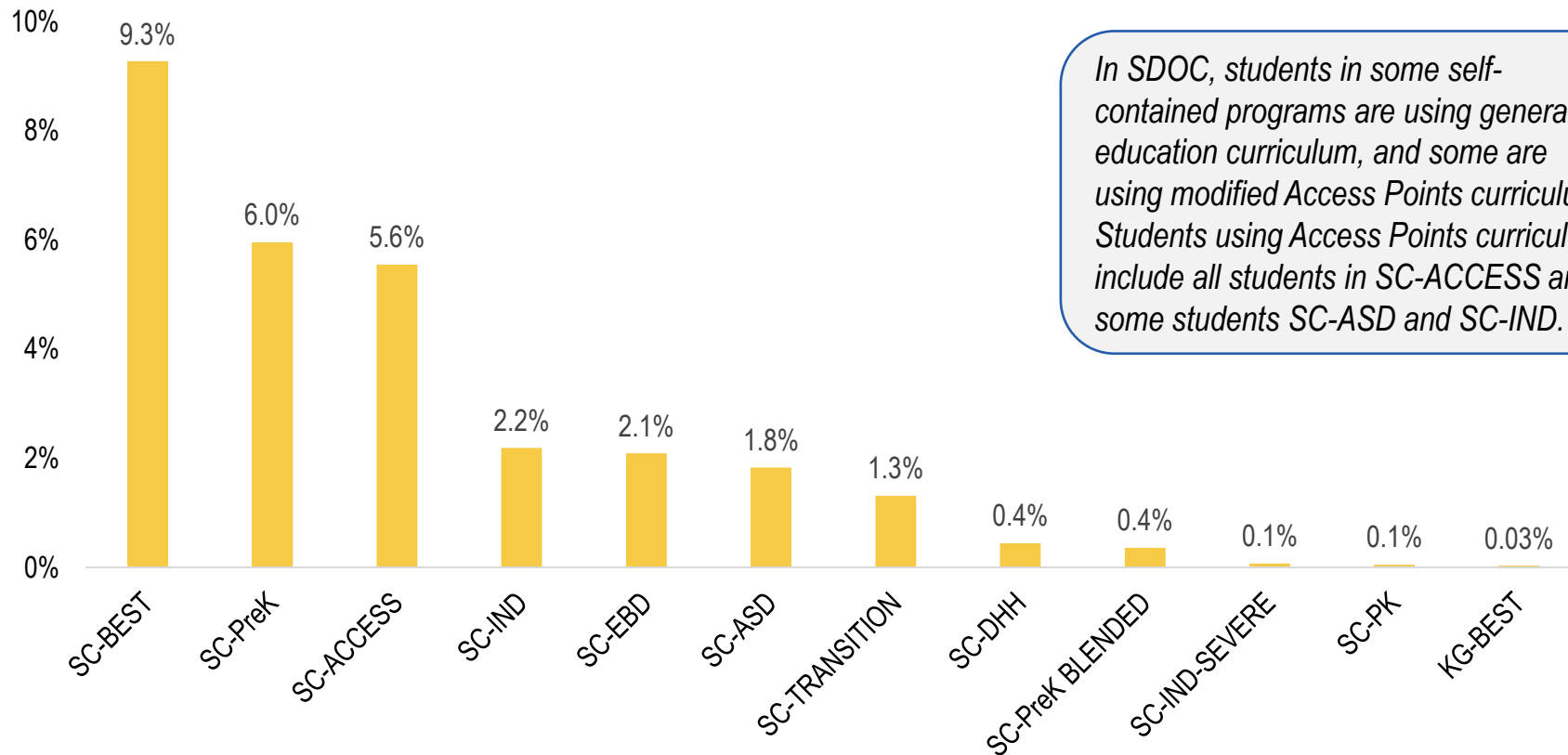
ESE Service Model	# of Students
VE (62%)	4665
SC-BEST	694
Therapy-SL-Only	487
SC-PreK	447
SC-ACCESS	416
SC-IND	164
SC-EBD	157
SC-ASD	137
SC-TRANSITION	98
Consult Only	87
SC-DHH	33
DHH Itinerant	30
SC-PreK BLENDED	27
VISION-Itinerant	21
HHB	14
SC-IND-SEVERE	5
GIFTED	4
SC-PK	4
KG-VE (0.04%)	3
KG-BEST	2
K-VE (0.01%)	1
H/H-FT	1
Total	**7497**

Excludes 4 students with "Gifted" as SDOC program type
Source: ERS Analysis; SY23-24 SDOC ESE Students

SDOC serves 62% of all ESE students in resource/inclusion settings, and 29% in self-contained settings

SY23-24 ESE Students across Service Models

# of students	Resource/Inclusion	Self-Contained	Related Services Only	Outplaced
	4669	2184	625	15
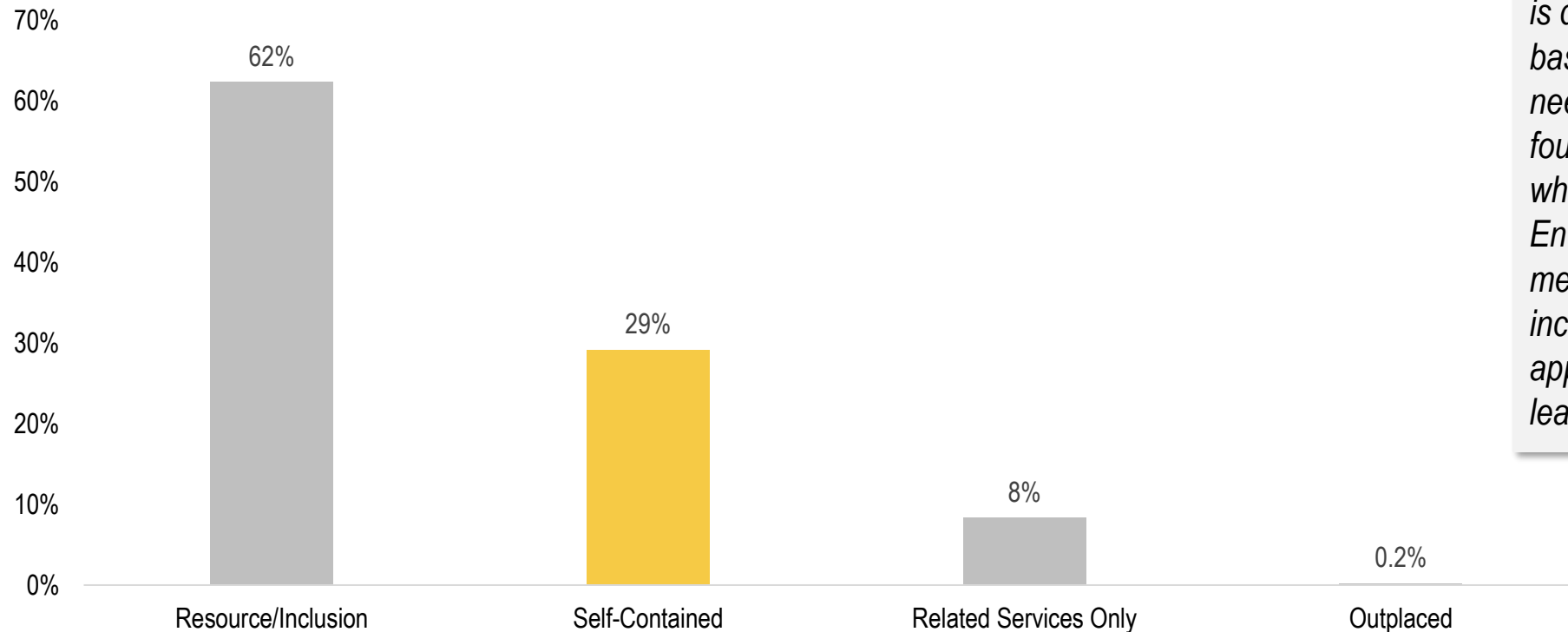
A student's learning environment is determined through their IEP based on their unique learning needs. Research has consistently found that students learn best when in the Least Restrictive Environment possible, which often means serving students in inclusion settings where appropriate based on their learning needs.

Excludes 4 students with "Gifted" as SDOC program type

Source: ERS Analysis; SY23-24 SDOC ESE Students; Organizing Resources to Support Inclusion Models for Students with Disabilities (ERS 2021)
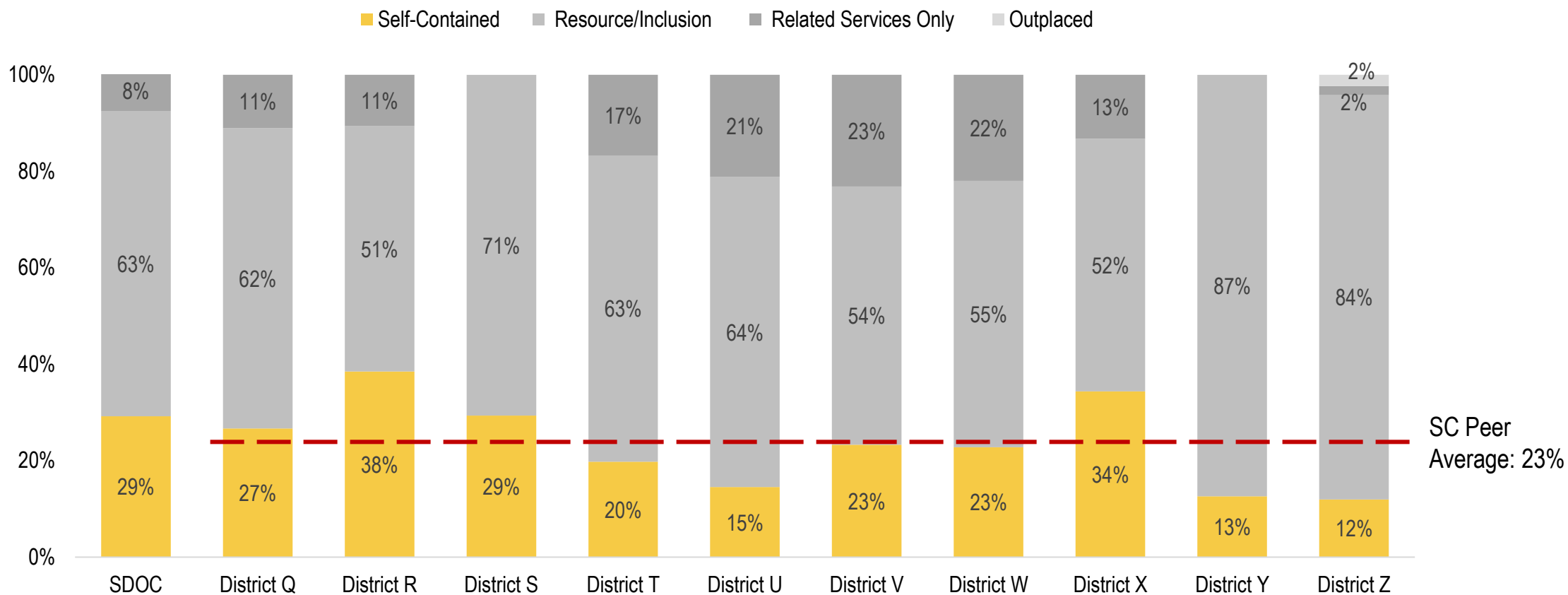
In SY23-24, SDOC served more of its student in self-contained settings compared to ERS peers

SY23-24 ESE Students by Environment Setting ERS Peers

Legend: ■ Self-Contained ■ Resource/Inclusion ■ Related Services Only ■ Outplaced

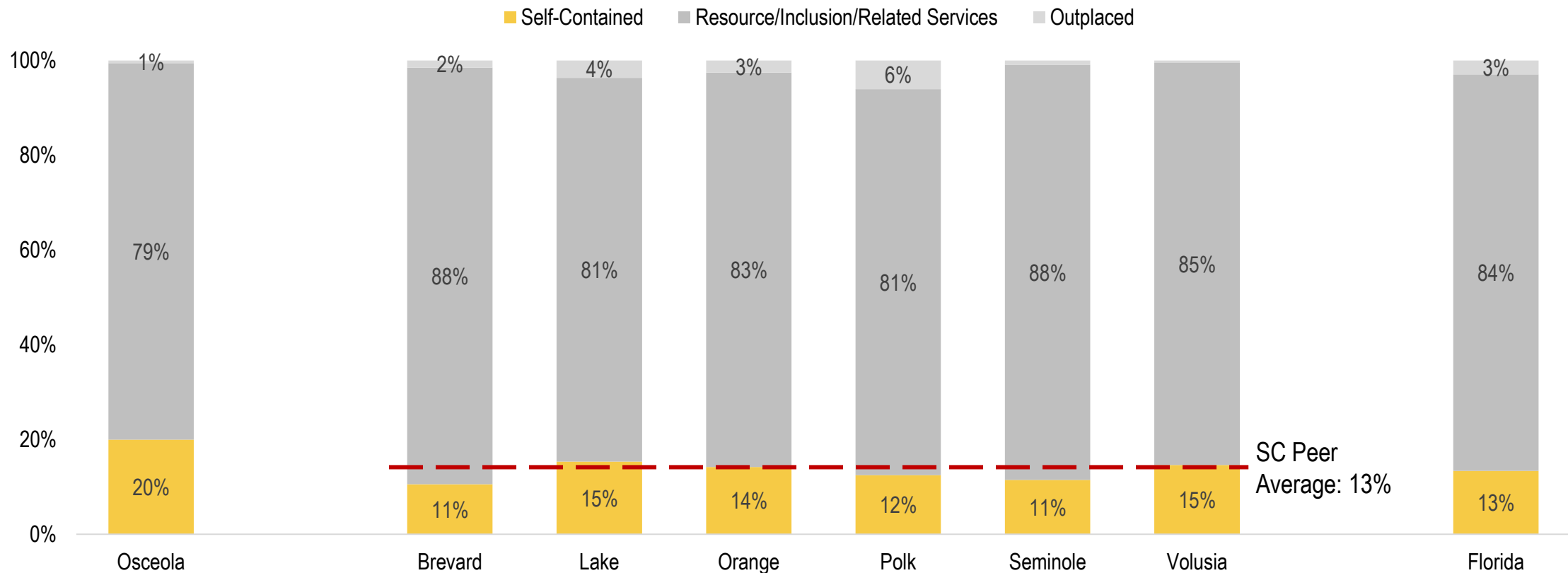| District	Self-Contained	Resource/Inclusion	Related Services Only
SDOC	29%	63%	8%
District Q	27%	62%	11%
District R	38%	51%	11%
District S	29%	71%	
District T	20%	63%	17%
District U	15%	64%	21%
District V	23%	54%	23%
District W	23%	55%	22%
District X	34%	52%	13%
District Y	13%	87%	
District Z	12%	84%	2% / 2%

SC Peer Average: 23%

Note that these 10 districts are distinct from the main ERS peers due to data availability. These 10 districts vary in size and demographic make-up, and this data ranges from 2011-2016.
Source: ERS Analysis; ERS Comparison Dataset for non-Osceola districts; SY23-24 SDOC ESE Students
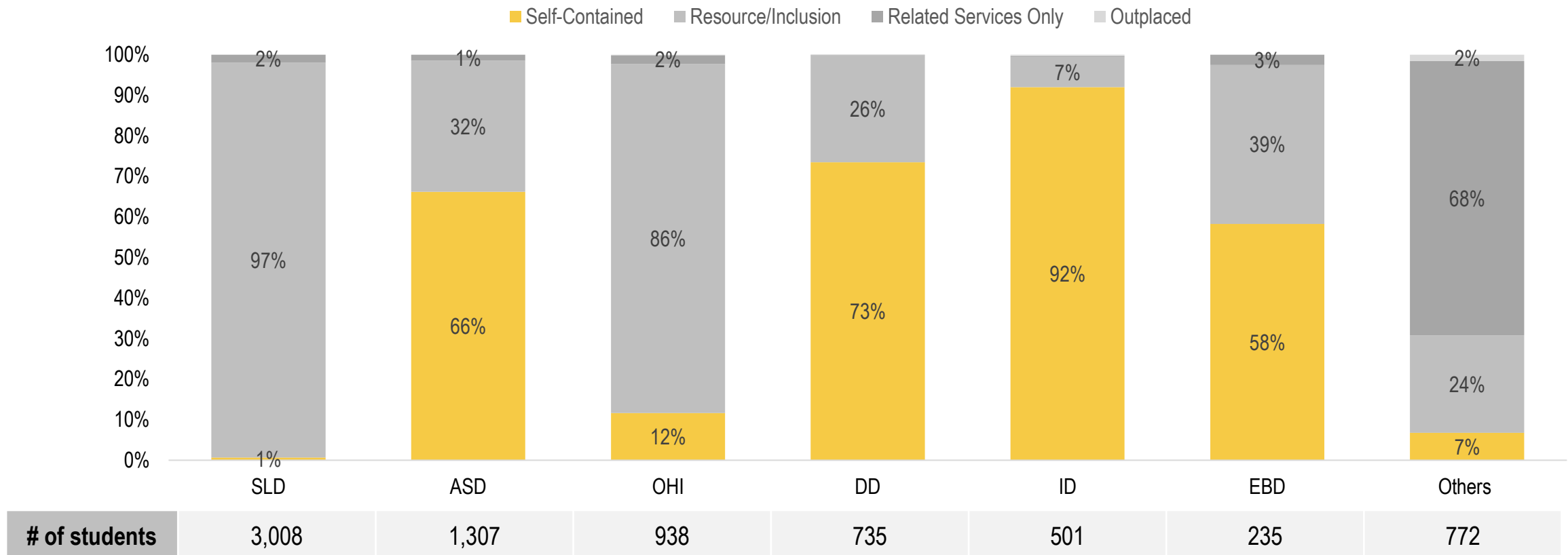
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And compared to FL peers in SY22-23, SDOC served a greater proportion of its ESE students in self-contained settings

SY22-23 ESE Students by Environment Setting FL Districts

Legend: ■ Self-Contained ■ Resource/Inclusion/Related Services ■ Outplaced

District	Self-Contained	Resource/Inclusion/Related Services	Outplaced
Osceola	20%	79%	1%
Brevard	11%	88%	2%
Lake	15%	81%	4%
Orange	14%	83%	3%
Polk	12%	81%	6%
Seminole	11%	88%	—
Volusia	15%	85%	—
Florida	13%	84%	3%

SC Peer Average: 13%

Reflects ERS categorization from FLDOE report: "Resource/Inclusion/Related Services" is "Regular Class" & "Resource Room"; "Self-Contained" is "Special Classroom"; "Outplaced" is "Other Separate Environment"
Source: Environment Setting by District with State totals, ED Facts File 002/Final Survey 2, 2022-23 from FLDOE.

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Most students with ESE eligibility types of autism, developmental delay, intellectual and emotional/behavioral disabilities are in self-contained classrooms

SY23-24 Disability Types by ESE Service Models

Legend: ■ Self-Contained ■ Resource/Inclusion ■ Related Services Only ■ Outplaced

	SLD	ASD	OHI	DD	ID	EBD	Others
Self-Contained	1%	66%	12%	73%	92%	58%	7%
Resource/Inclusion	97%	32%	86%	26%	7%	39%	24%
Related Services Only	2%	1%	2%			3%	68%
Outplaced							2%
# of students	3,008	1,307	938	735	501	235	772

Excludes 198 students eligible under "Gifted" category and 4 students assigned "Gifted" as their ESE service model

Source: ERS Analysis; SY23-24 SDOC ESE Students

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Based on IEPs, students are categorized for a level of service which informs categorical revenue received under the Florida Education Finance Program (FEFP)

From FLDOE

Level 1 (251)	Level 2 (252)	Level 3 (253)	Level 4 (254)	Level 5 (255)
The student requires no services or assistance beyond those that are typically available to all students.	The student is receiving assistance on a periodic basis or receives minor supports, assistance, or services.	The student is receiving accommodations to the learning environment that are more complex or is receiving services on a more frequent schedule.	For the majority of learning activities, the student is receiving specialized approaches, assistance, or equipment, or is receiving more extensive modifications to the learning environment.	The student is receiving continuous and intense (one-on-one or very small group) assistance, multiple services, or substantial modifications for the majority of learning activities.

- A student's matrix level is based on scoring across 5 dimensions, including Domain A (Curriculum and Learning Environment).
- A student that requires being in a special class setting for more than 50% of the school day would be categorized as needing Level 4 support for Domain A.
- Districts in FL are required to complete the matrix services form for Level 4 (254) and Level 5 (255) students at least once every two years, and whenever there are any changes to services as the result of an IEP team decision.

These matrix categorizations have enormous impact on the amount of revenue SDOC receives from the state

From FLDOE

		2023-24 Cost Factors
(1) Basic Programs		
	101 – Kindergarten and Grades 1, 2 and 3	1.122
	102 – Grades 4, 5, 6, 7 and 8	1.000
	103 – Grades 9, 10, 11 and 12	0.988
(2) Programs for Exceptional Student Education		
	111 – Kindergarten and Grades 1, 2 and 3 with ESE Services	1.122
	112 – Grades 4, 5, 6, 7 and 8 with ESE Services	1.000
	113 – Grades 9, 10, 11 and 12 with ESE Services	0.988
	254 – Support Level 4	3.706
	255 – Support Level 5	5.707
(3)	130 – English for Speakers of Other Languages	1.208
(4)	300 – Programs for Grades 9-12 Career Education	1.072

| Cost Factor	~Allocation per Student	
Base Student Allocation (1.0)	$5,140	
Support Level 4 (3.706)	$19,048	**BSA +$13,908**
Support Level 5 (5.707)	$29,332	**BSA +$24,192**

Students with support levels 4 & 5 receive ***~$14-24k more*** than students with support levels 1, 2, and 3. Categorizing even small numbers of students who are receiving greater levels of services would have a substantial impact on the total ESE allocation received. *For example, assigning 3 more students to Support Level 5 would nearly cover the cost of an entire teacher or fully cover the cost of two paraprofessionals.*

Note: The difference in allocation is calculated for students in grades 4-8. Students in grades K-3 and 9-12 will receive slightly different allocations based on the cost factor for their grades
Source: ERS analysis; FLDOE 023-24 Funding for Florida School Districts

Most ESE students in SDOC are classified as "251" (support level 1)

SY23-24 ESE Students by Matrix Support Level

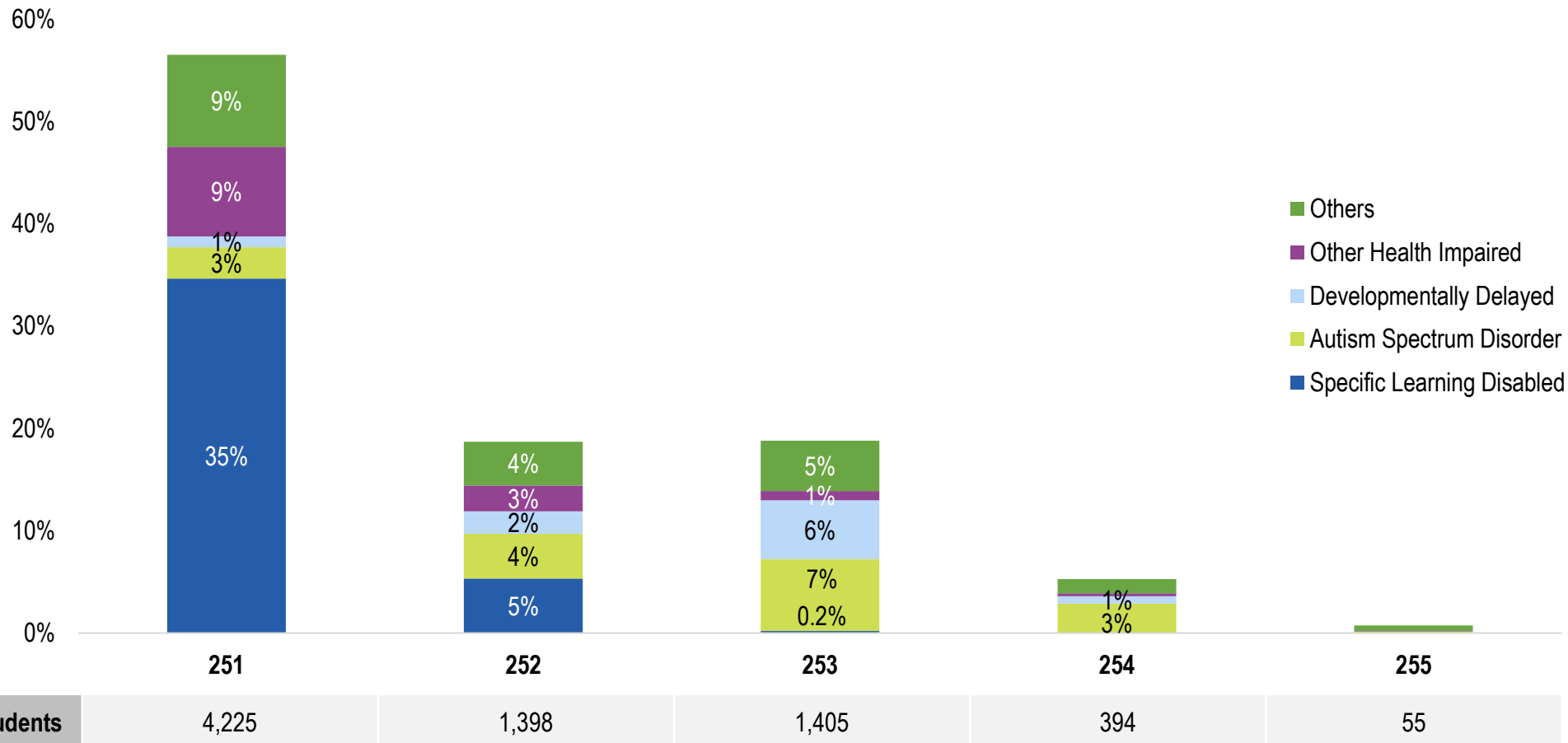SDOC only receives additional revenue for these students
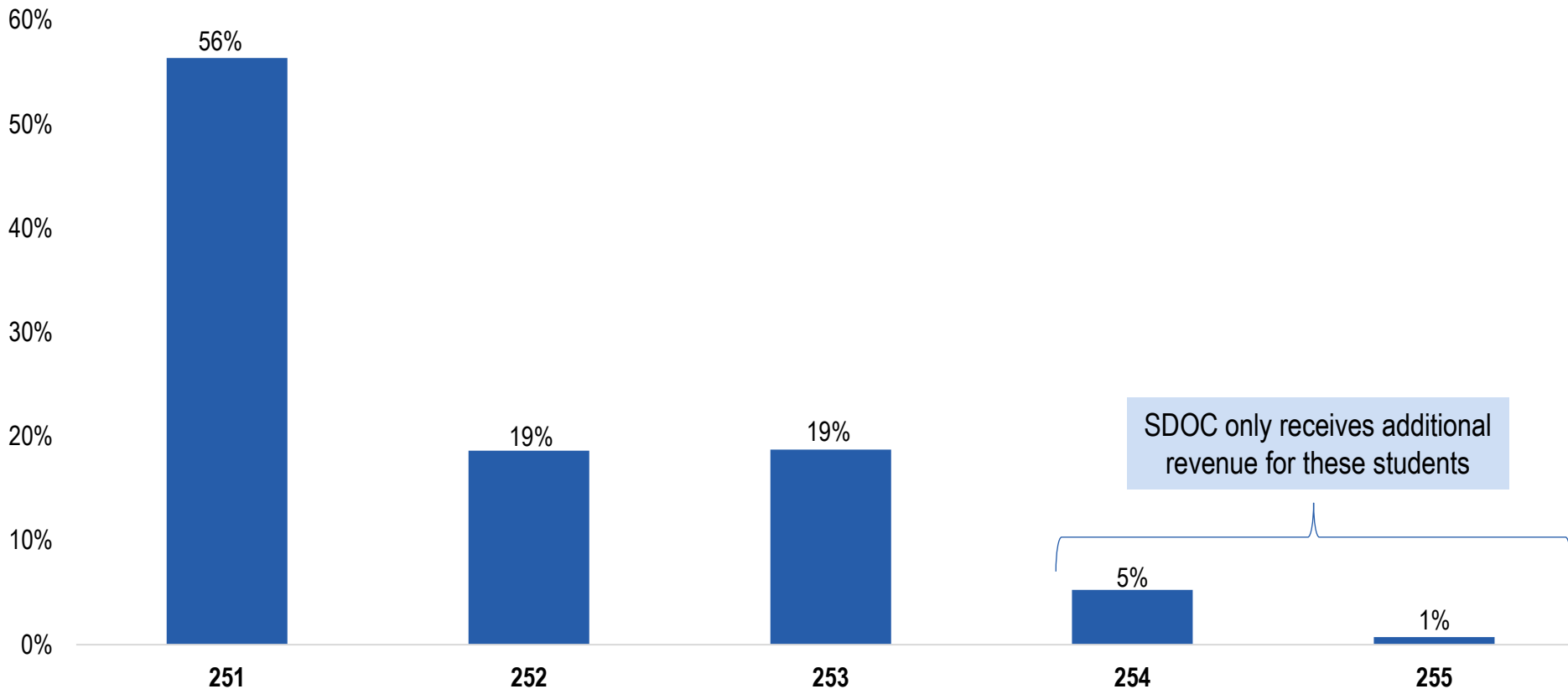
This finding aligns to the finding shared by SDOC's previous consultant (a former FL district CFO). Their report found that after adjusting for size, Orange County serves nearly 3x more students in support levels 4 and 5 compared to SDOC.

	251	252	253	254	255
# of students	4,225	1,398	1,405	394	55

Excludes 28 students who were missing ESE matrix support level assignment
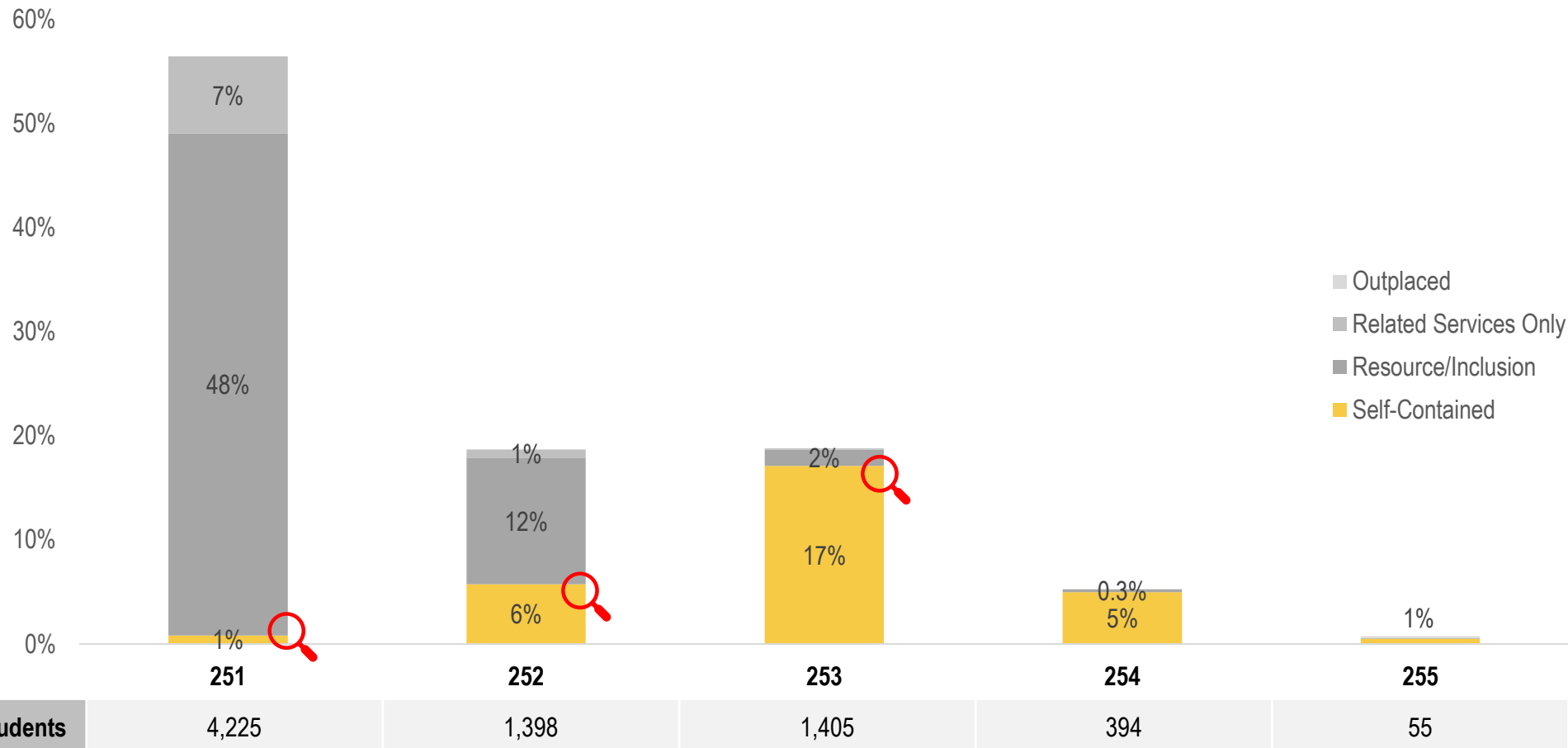Source: ERS Analysis; SY23-24 SDOC ESE Students

ESE students categorized in support levels 251 to 253 include students eligible under ASD and DD

SY23-24 ESE Matrix Levels by Eligibility Types

Legend:
- Others (green)
- Other Health Impaired (purple)
- Developmentally Delayed (light blue)
- Autism Spectrum Disorder (yellow-green)
- Specific Learning Disabled (blue)

251: Others 9%, Other Health Impaired 9%, Developmentally Delayed 1%, Autism Spectrum Disorder 3%, Specific Learning Disabled 35%

252: Others 4%, Other Health Impaired 3%, Developmentally Delayed 2%, Autism Spectrum Disorder 4%, Specific Learning Disabled 5%

253: Others 5%, Other Health Impaired 1%, Developmentally Delayed 6%, Autism Spectrum Disorder 7%, Specific Learning Disabled 0.2%

254: Others 1%, Autism Spectrum Disorder 3%

# of students	4,225	1,398	1,405	394	55
	251	252	253	254	255

*Excludes 28 students who have not been assigned an ESE matrix support level and 4 students assigned "Gifted" as their service model
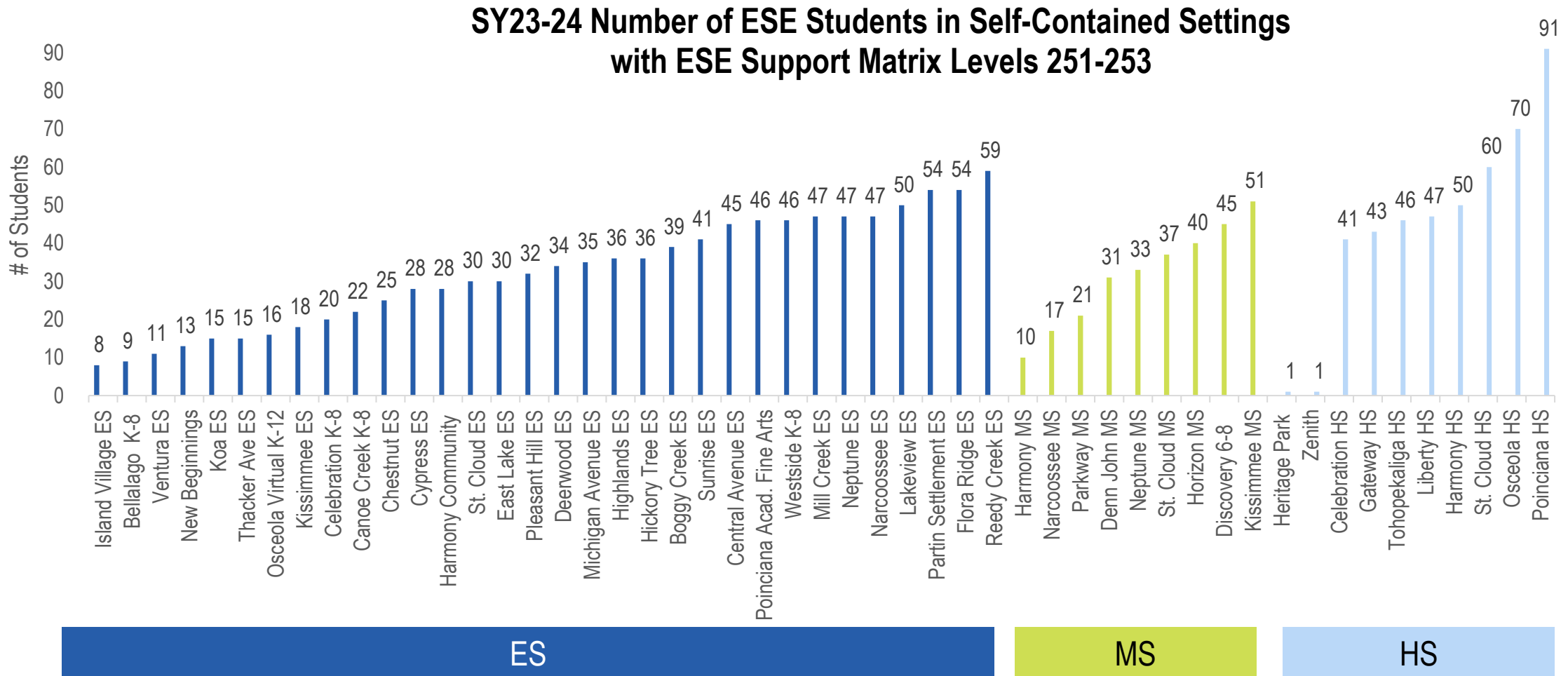
24% of all ESE students in self-contained settings are categorized in support levels 251 to 253

SY23-24 ESE Support Matrix Levels by Service Models

Legend:
- Outplaced
- Related Services Only
- Resource/Inclusion
- Self-Contained

Chart values:
- 251: Outplaced 7%, Resource/Inclusion 48%, Self-Contained 1%
- 252: Related Services Only 1%, Resource/Inclusion 12%, Self-Contained 6%
- 253: Resource/Inclusion 2%, Self-Contained 17%
- 254: 0.3%, Self-Contained 5%
- 255: 1%

|	251	252	253	254	255
# of students	4,225	1,398	1,405	394	55

In order to better understand how the service model SDOC is providing its ESE students maps to the support level categorization, it will be important to understand more about why students in similarly intensive learning environments may be classified differently for the purpose of reporting for state revenue.

Excludes 28 students who have not been assigned an ESE matrix support level and 4 students assigned "Gifted" as their service model
Source: ERS Analysis; SY23-24 SDOC ESE Students

SDOC could identify systemic changes to processes and practices for support level categorization to address this challenge across schools

SY23-24 Number of ESE Students in Self-Contained Settings with ESE Support Matrix Levels 251-253

Values by school (# of Students):

- Island Village ES: 8
- Bellalago K-8: 9
- Ventura ES: 11
- New Beginnings: 13
- Koa ES: 15
- Thacker Ave ES: 15
- Osceola Virtual K-12: 16
- Kissimmee ES: 18
- Celebration K-8: 20
- Canoe Creek K-8: 22
- Chestnut ES: 25
- Cypress ES: 28
- Harmony Community: 28
- St. Cloud ES: 30
- East Lake ES: 30
- Pleasant Hill ES: 32
- Deerwood ES: 34
- Michigan Avenue ES: 35
- Highlands ES: 36
- Hickory Tree ES: 36
- Boggy Creek ES: 39
- Sunrise ES: 41
- Central Avenue ES: 45
- Poinciana Acad. Fine Arts: 46
- Westside K-8: 46
- Mill Creek ES: 47
- Neptune ES: 47
- Narcoossee ES: 47
- Lakeview ES: 50
- Partin Settlement ES: 54
- Flora Ridge ES: 54
- Reedy Creek ES: 59
- Harmony MS: 10
- Narcoossee MS: 17
- Parkway MS: 21
- Denn John MS: 31
- Neptune MS: 33
- St. Cloud MS: 37
- Horizon MS: 40
- Discovery 6-8: 45
- Kissimmee MS: 51
- Heritage Park: 1
- Zenith: 1
- Celebration HS: 41
- Gateway HS: 43
- Tohopekaliga HS: 46
- Liberty HS: 47
- Harmony HS: 50
- St. Cloud HS: 60
- Osceola HS: 70
- Poinciana HS: 91

Category legend: ES | MS | HS

*ES includes K-8 and K-12 Schools and HS includes 2 alternative schools
Source: ERS Analysis; SY23-24 SDOC ESE Students

Addressing processes across its schools could enable SDOC to ensure that it is fully recognizing revenue from FEFP to fund higher cost self-contained services
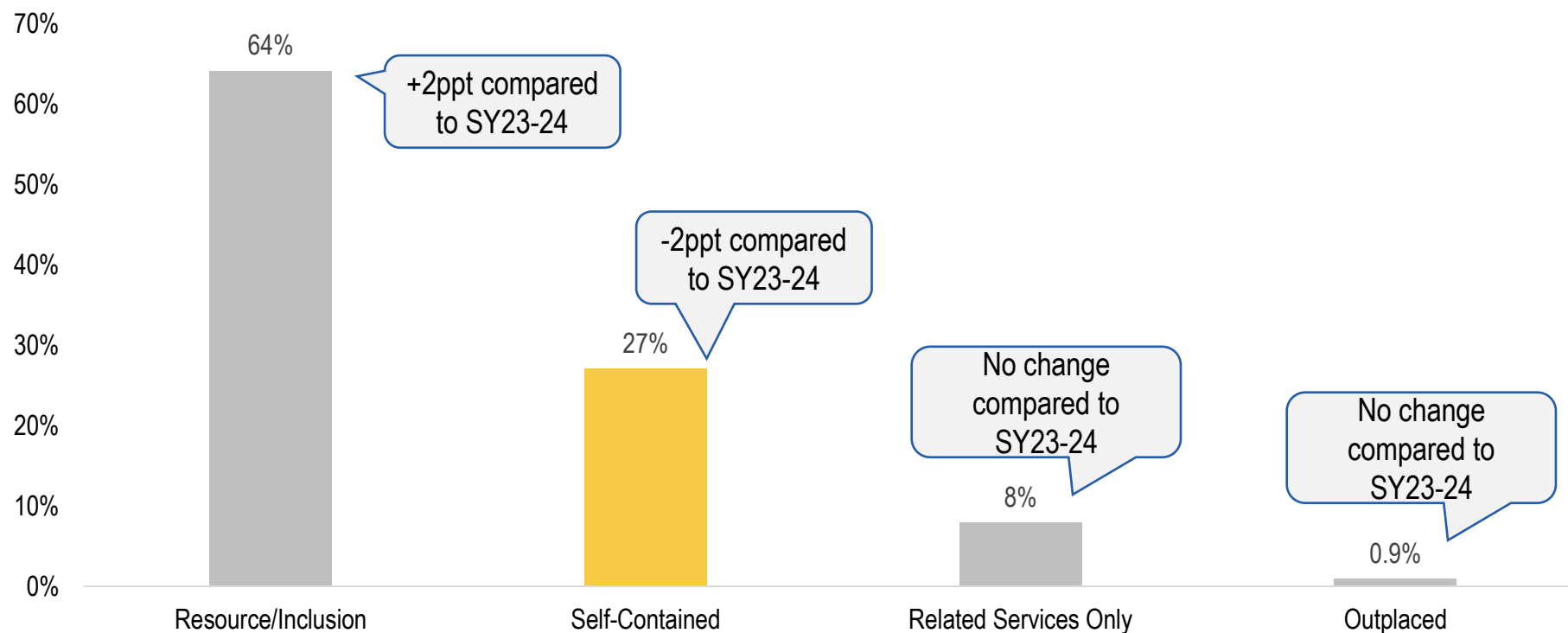
$12,240

Para Cost

Teacher Cost

Average per Pupil **Instructional** Cost for a Self-Contained Student
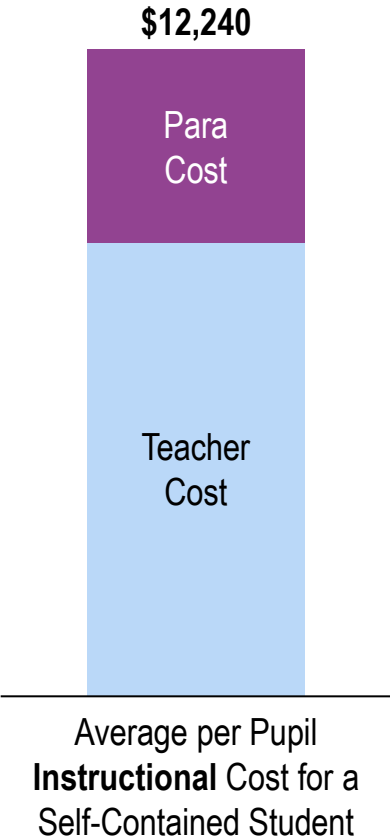
Support Level	# Self-Contained Students	Projected Instructional Cost	Revenue Generated at Current Level	Add'l Revenue if All Placed in 254	Add'l Revenue if All Placed in 255
251	62	$760K	$320K	$860k	$1.5M
252	430	$5.2M	$2.2M	$6M	$10.4M
253	1,279	$15.7M	$6.6M	$17.8M	$30.9M
Total	**1,771**	**$21.6M**	**$9.12M**	**+$24.7M**	**+$42.8M**

Projected instructional cost based on an average teacher compensation of $77k and an average para compensation of $33k; and an average self-contained group size of 9 students
Source: ERS analysis; SDOC May 2024 Position Control for average salary information

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3B. Updated Analyses for SY24-25

In SY24-25, slightly fewer students are being served in self-contained settings compared to SY23-24
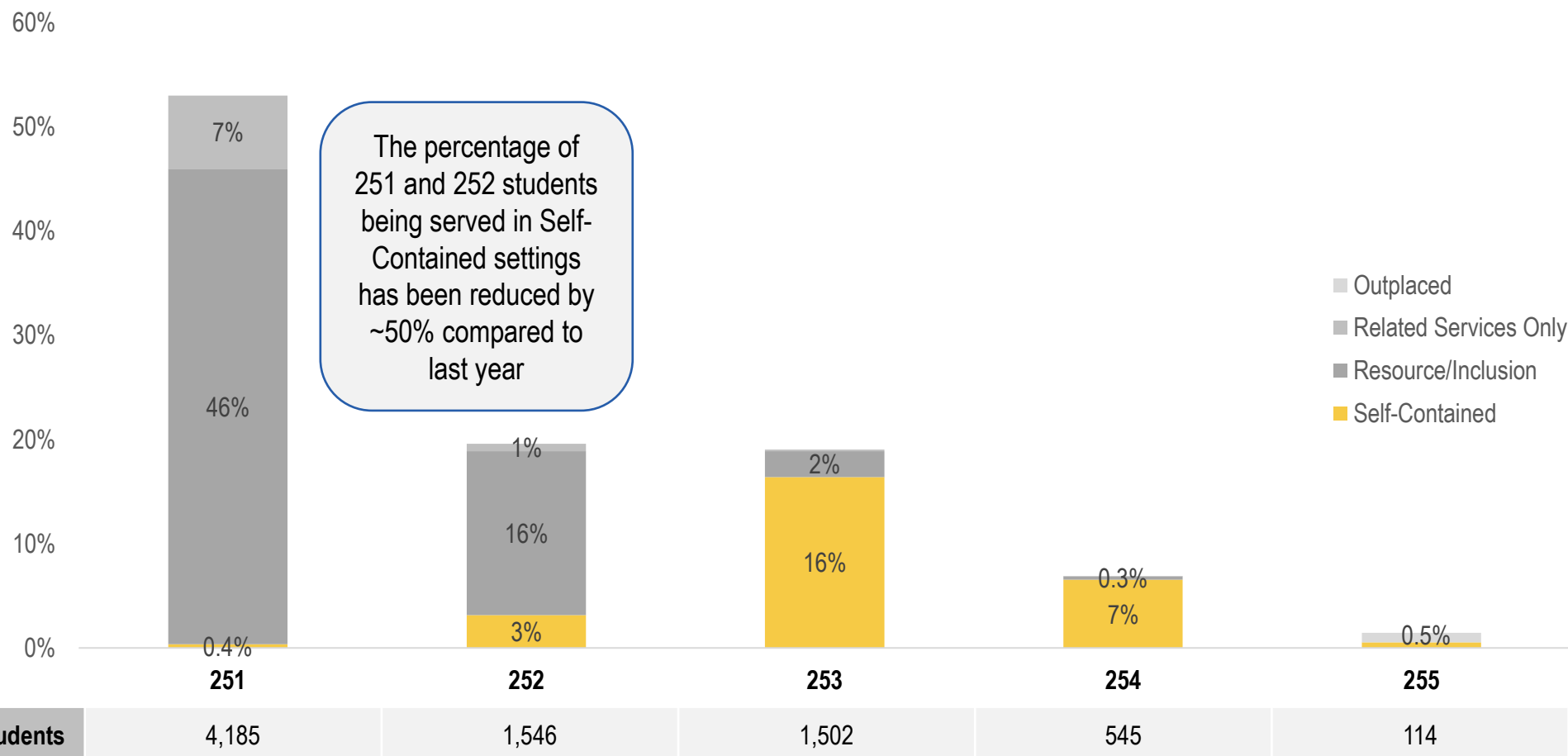
SY24-25 ESE Students across Service Models

- Resource/Inclusion: 64% — +2ppt compared to SY23-24
- Self-Contained: 27% — -2ppt compared to SY23-24
- Related Services Only: 8% — No change compared to SY23-24
- Outplaced: 0.9% — No change compared to SY23-24

# of students	5070	2142	625	72

Excludes 4 students with "Gifted" as SDOC service model and 193 students with no SDOC service model
Source: ERS Analysis; SY24-25 SDOC ESE Students

In SY24-25, a slightly smaller proportion of students are categorized as Level 251 compared to SY23-24

SY24-25 ESE Students by Matrix Support Level

# of students				
251	252	253	254	255
4,225	1,567	1,534	556	115

Chart annotations:
- 251: 53% — -3ppt compared to SY23-24
- 252: 20% — +1ppt compared to SY23-24
- 253: 19% — No change compared to SY23-24
- 254: 7% — +2ppt compared to SY23-24
- 255: 1% — No change compared to SY23-24

Excludes 79 students who were missing ESE matrix support level assignment
Source: ERS Analysis; SY24-25 SDOC ESE Students
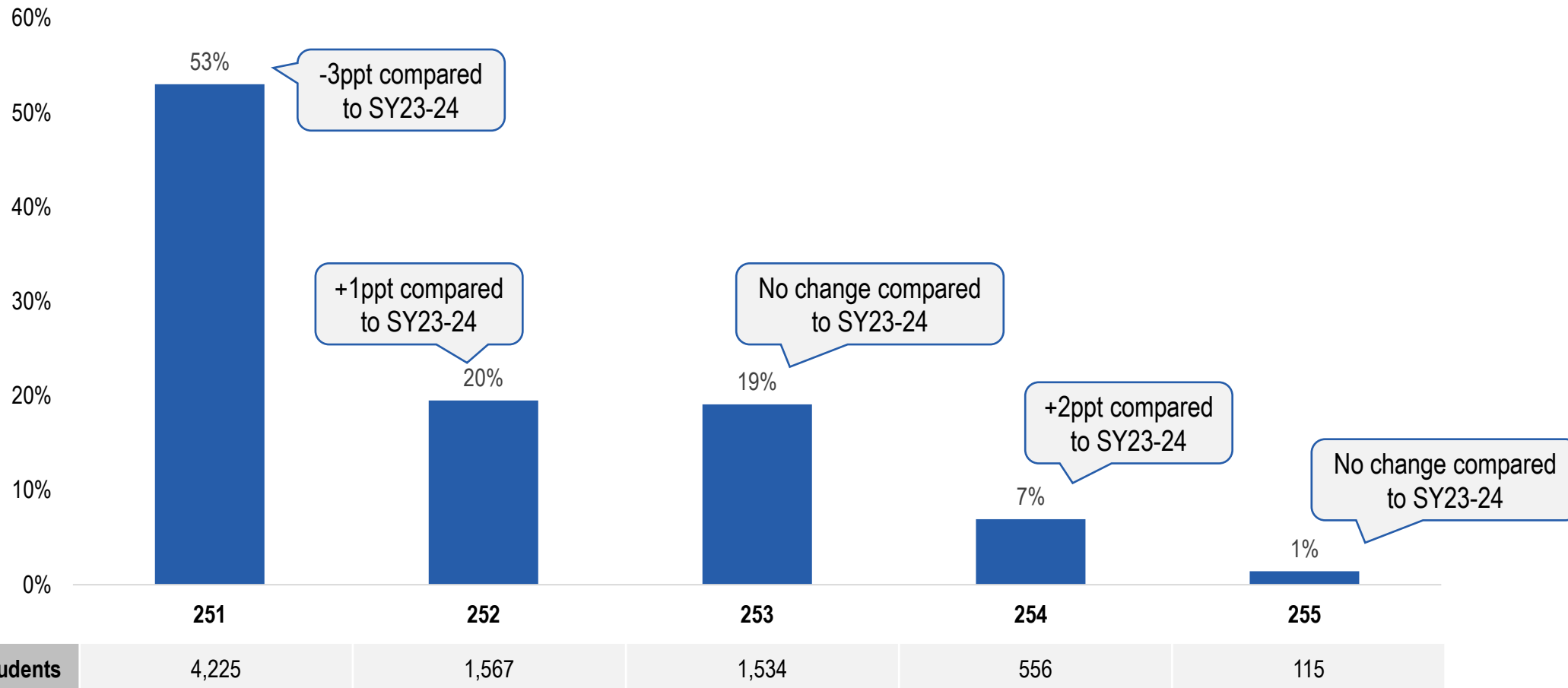
In SY24-25, there are fewer students in self-contained settings and categorized in Level 251 and 252 compared to SY23-24

SY24-25 ESE Support Matrix Levels by Service Models

> The percentage of 251 and 252 students being served in Self-Contained settings has been reduced by ~50% compared to last year

Legend:
- Outplaced
- Related Services Only
- Resource/Inclusion
- Self-Contained

Bar values:
- 251: 7% (Outplaced), 46% (Resource/Inclusion), 0.4% (Self-Contained)
- 252: 1%, 16%, 3%
- 253: 2%, 16%
- 254: 0.3%, 7%
- 255: 0.5%

# of students	251	252	253	254	255
	4,185	1,546	1,502	545	114

Excludes 79 students who were missing ESE matrix support level assignment, 28 students who have not been assigned an ESE matrix support level and 4 students assigned "Gifted" as their service model
Source: ERS Analysis; SY24-25 SDOC ESE Students

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In SY24-25, these students in self-contained settings and Levels 251-253 support categories remains distributed across schools

SY24-25 Number of ESE Students in Self-Contained Settings with ESE Support Matrix Levels 251-253

*ES includes K-8 and K-12 Schools and HS includes alternative schools
Source: ERS Analysis; SY24-25 SDOC ESE Students

43
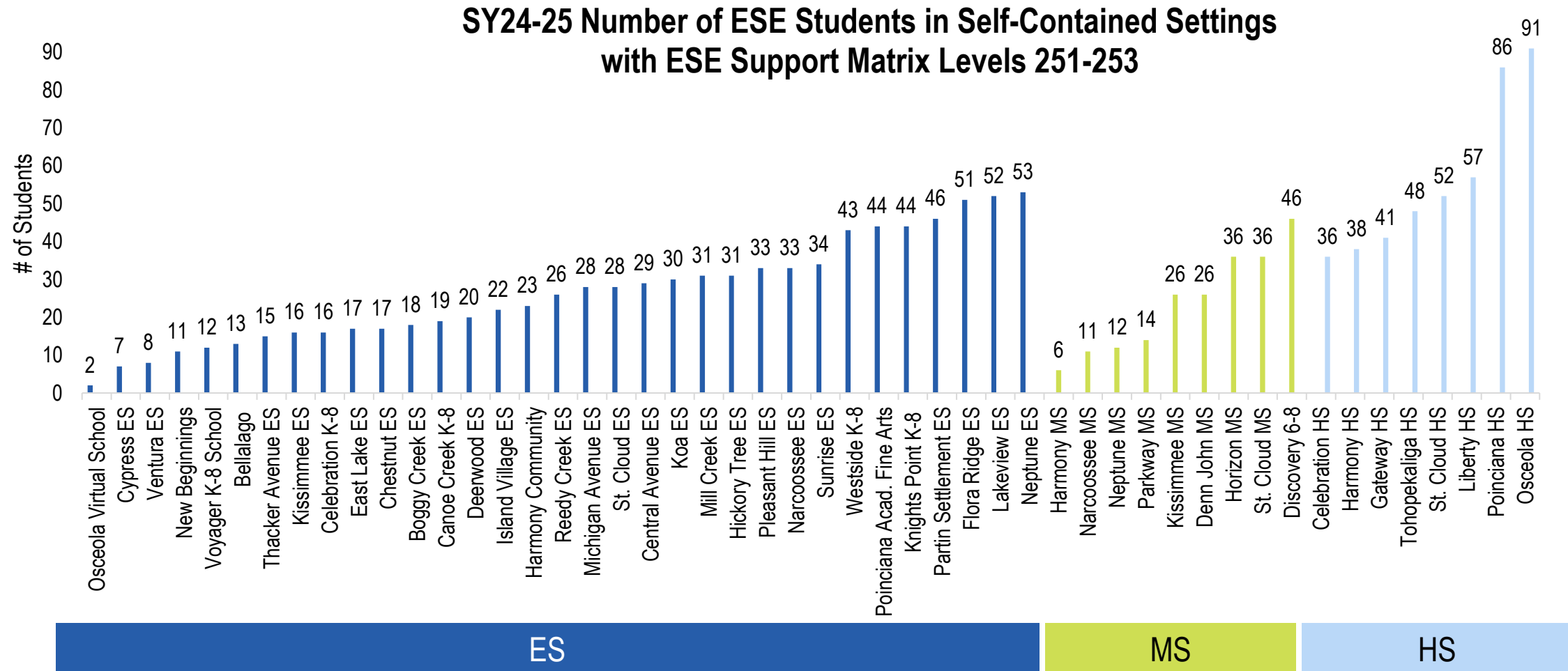
4. ESE Staffing Costs

Based on a student's eligibility type and learning needs established in their IEP, they are assigned to a program model with a designated setting group size

Topic	Ratios	Notes
VE Allocations	Elem 1:17-21	
	Mid 1:20-25	
	High 1:22-27	
Elementary Access (InD/ASD)	1:1 :6/9	**Self-Contained Rooms**
Elementary Best (InD/ASD)	1:1 :6/9	1. When a school has 3 or more
ASD - AS (6-8)	1:1 :10/12	S/C classrooms, a general ESE
ASD - AS (9-12)	1:1 :10/12	para will be assigned
ASD - GS (6-8)	1:1 :14/16	2. When school reaches max ratio,
ASD - GS (9-12)	1:1 :14/16	an additional para will be
DHH	1:1 :6/9	allocated.
EBD (KG-5)	1:1 :6/9	3. When 1/3 of class has 254/5,
EBD (6-12)	1:1 :10/12	an additional para will be
InD - I (6-12)	1:1 :14/16	allocated.
InD - S (6-12)	1:1 :10/12	
InD - P (6-12)	1:1 :6/8	
Transition - S/P	1:1 :6/8	
Transition - I	1:1 :14/16	
Pre-K ESE	1:1 :10/12	

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Self-contained settings cost more per student – and potential savings by serving students in an inclusion setting cannot be realized at an individual level

SDOC Calculated Per Pupil Instructional Costs

Legend:
- Self-Contained Para Cost
- Self-Contained Teacher Cost
- VE Teacher Cost
- General Education Teacher Cost

Chart values:
- General Education Student: $3,500
- ESE Inclusion Student: $7,000 (+$3,500)
- ESE Self-Contained Student: $12,240 (+$5,240)
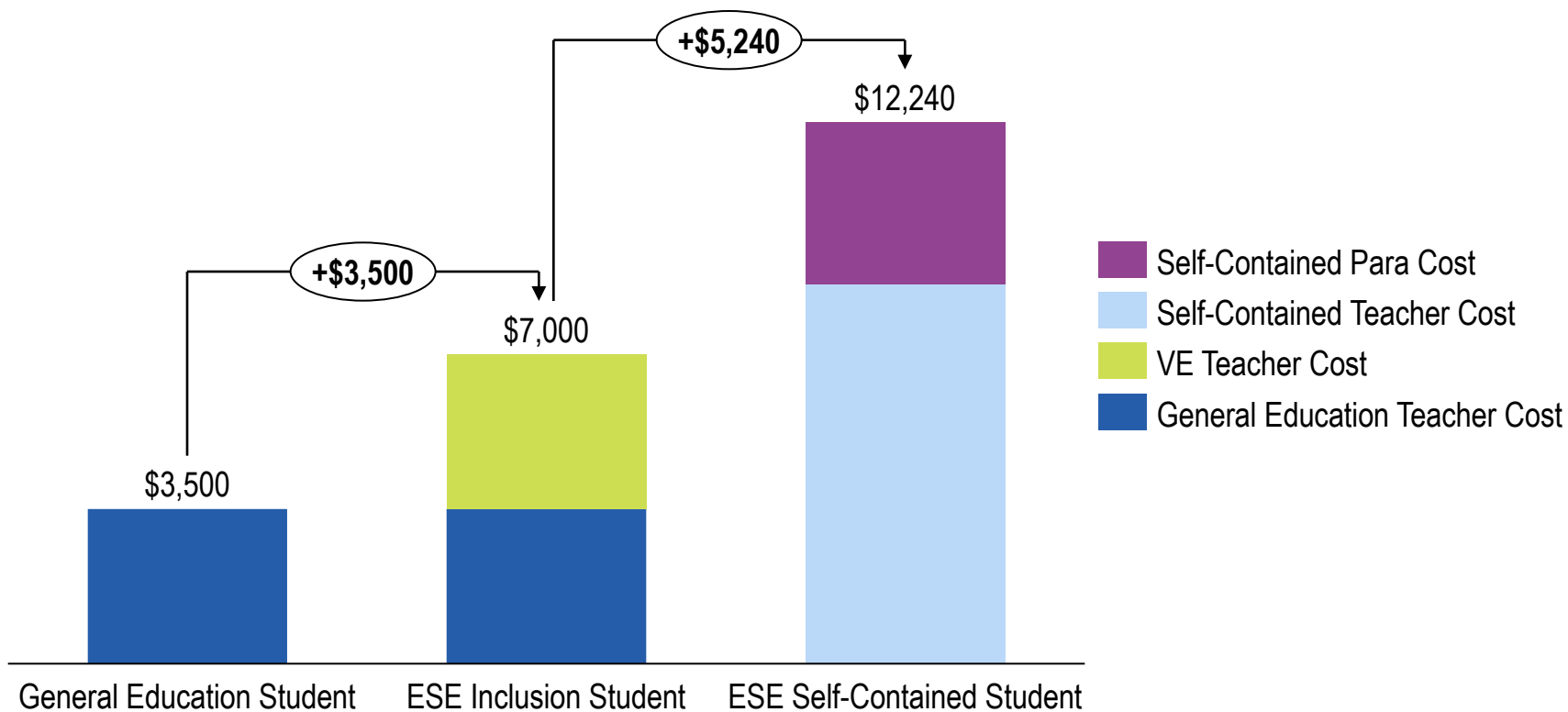
Although the instructional costs are $5k more to serve a student in a self-contained setting compared to an inclusion setting, it is important to anchor in the individual needs of each student and to recognize that any gains in serving students in an inclusion setting can only be realized if an entire classroom of self-contained students is moved to inclusion. Otherwise, each self-contained program becomes more costly on a per-pupil basis as group size decreases.

In SY23-24, all inclusion group sizes were within or below the target range

SY23-24 Projected VE Ratios Relative to Target by School Level

Legend:
- ■ Ratio over target range (red)
- ■ Ratio within target range (green)
- ■ Ratio under target range (olive)

Chart values:
- ES + K8 + K12: 28% within target range, 72% under target range
- MS: 80% within target range, 20% under target range
- HS: 55% within target range, 45% under target range
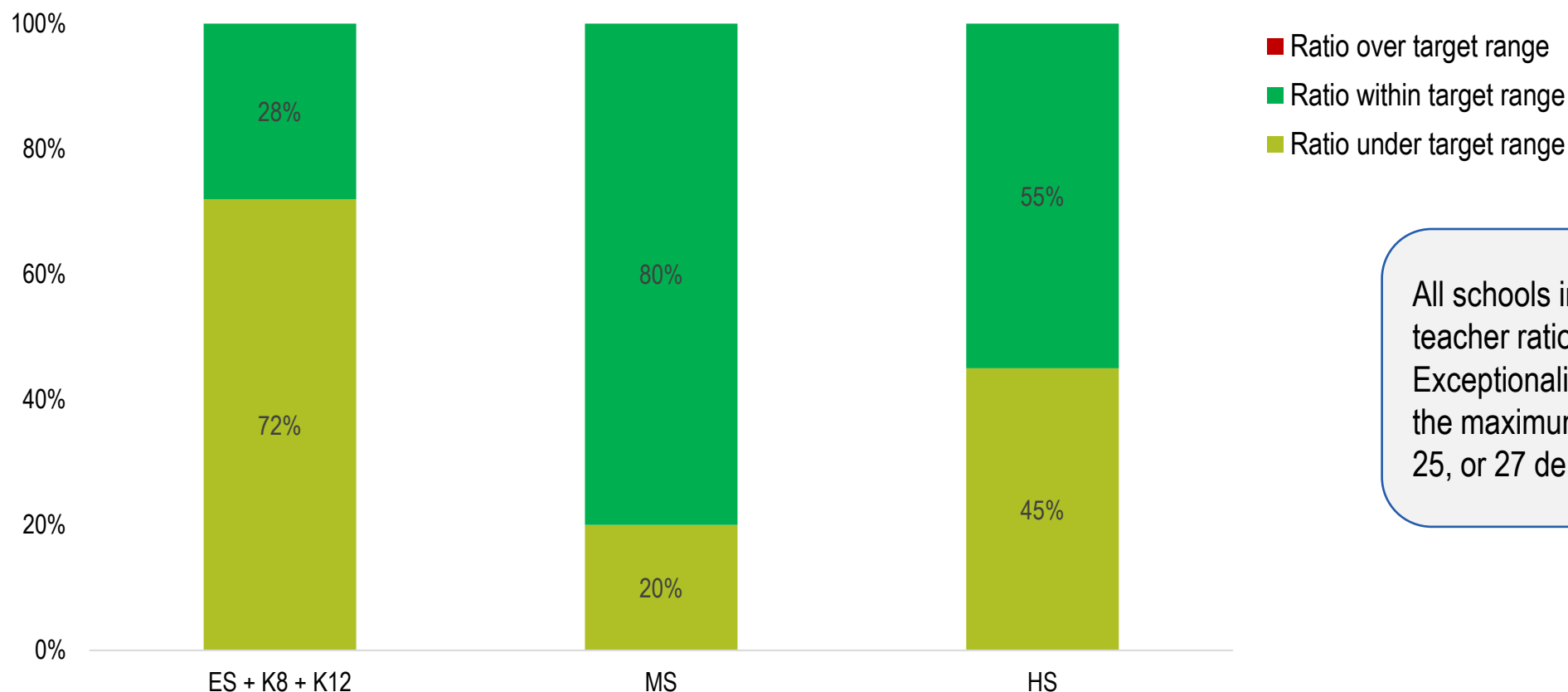
> All schools in SDOC have student to teacher ratios for their Varying Exceptionality (VE) teachers below the maximum of the target range (21, 25, or 27 depending on school level)

Source: ERS analysis; SDOC SY23-24 ESE Allocations

SDOC could realize savings by assigning inclusion students to group sizes at the maximum of the target range within each school

School Level	Students	Max Target Group Size	Teachers Needed for Max Target	SY23-24 Teachers	Excess Teacher FTE	Actual Excess Teachers
ES	1454	21	70	95	25	14
K8	413	21	20	23.5	3.5	3
K12	33	21	2	5	3	3
MS	1231	25	50	57	7	2
HS	1949	27	73	84.5	11.5	7
Total	5080		215	265	**50 FTE ($3.9M)**	**29 ($2.2M)**

While theoretically there are 50 teacher FTE in excess of what would be needed to serve all inclusion students within the maximum group size across the entire system, because of how students are distributed across schools, there are only 29 teacher positions that could be realized without moving students across schools.

Assumes optimal scheduling efficiency to realize potential staffing efficiency.
Source: ERS analysis; SDOC SY23-24 ESE Allocations

In SY23-24, most self-contained programs across schools were within or under the target group size range

SY23-24 ESE Projected Group Size Relative to Target by Program Type

	BEST	Access	Pre-K	ASD - AS	IND	EBD	Transition	DHH
Total programs	42	35	26	17	14	13	9	3
Total students	647	312	223	228	247	145	169	36

Legend:
- Group size over target range
- Group size within target range
- Group size under target range
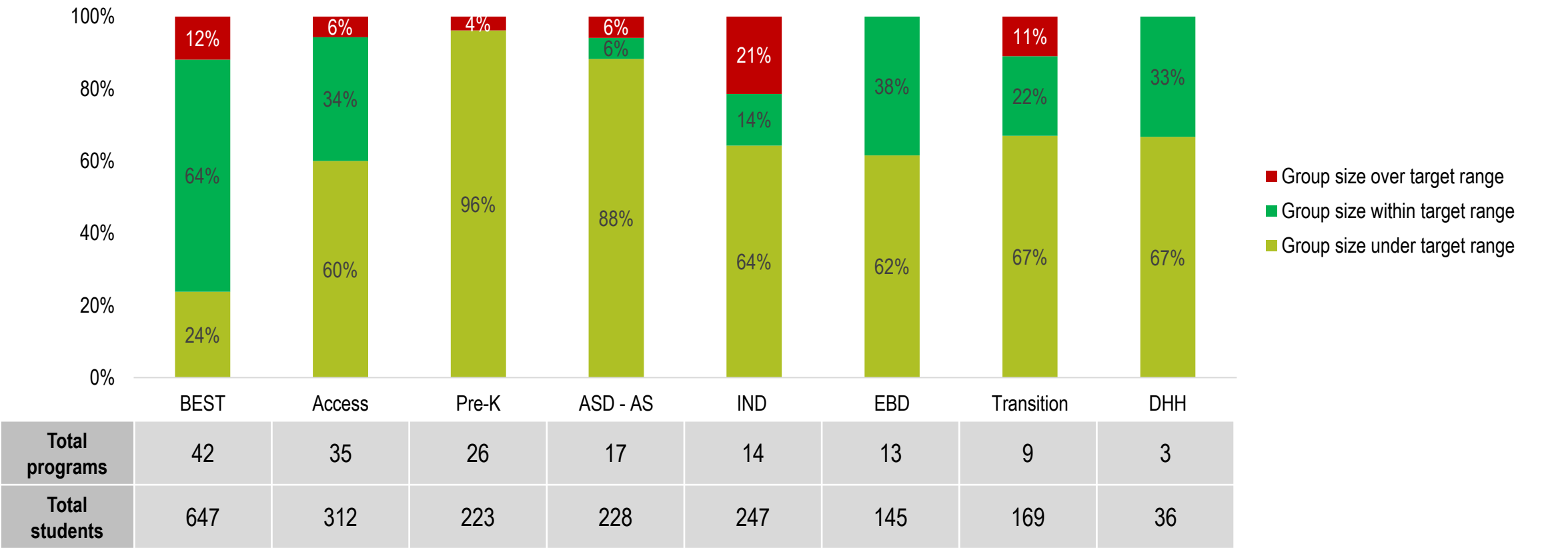
Program is defined as any school that has both 1 or more student projected and 1 or more teacher allocated in that program type.
For ASD, based on smaller AS group size. For IND, based on "S" group size range of 10-12. For Transition, used midpoint between S/P and I (10-12) to approximate group sizes.
Source: ERS analysis; SDOC SY23-24 ESE Allocations

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SDOC could allocate BEST teachers at the max of the target range, though opportunities for efficiency are small given current student distribution

	Teachers	Paras
BEST Students	647	
BEST SY23-24 FTE	86	102
Total BEST FTE Needed for Max Target	72	72
Potential Excess BEST FTE	14 (~$1.1M)	30 (~$1.0M)
Actual Excess BEST FTE	2 (~$150K)	18 (~$600k)
Explanation of Actual vs. Potential	*There is only one program with more than one excess BEST teacher at any one school (FRES). FRES has 17 BEST students and is currently assigned 4 BEST teachers, for an average group size of 4.25. They could be assigned 2 BEST teachers and still have an average group size of 8.5, less than the max of the target range (9).*	

While theoretically there are 14 teacher FTE in excess of what would be needed to serve all BEST students within the maximum group size across the entire system, because of how students are distributed across schools, there are only 2 teacher positions that could be realized without moving students across schools.

Similarly, there may be opportunities to allocate ACCESS teachers at the max of the target range

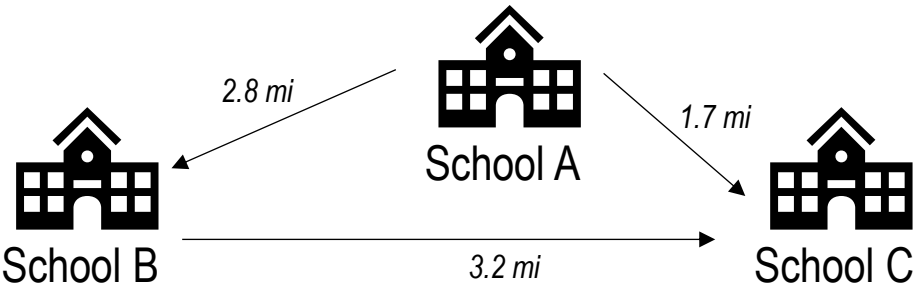|	Teachers	Paras
ACCESS Students	312	
ACCESS SY23-24 FTE	52	53
Total ACCESS FTE Needed for Max Target	35	35
Potential Excess ACCESS FTE	17 (~$1.3M)	18 (~$600K)
Actual Excess ACCESS FTE	2 (~$150K)	3 (~$100k)
Explanation of Actual vs. Potential	*There are only two programs with more than one excess ACCESS teacher at any one school. For example, SCMS has 24 ACCESS students and is currently assigned 4 ACCESS teachers, for an average group size of 6. They could be assigned 5 ACESS teachers and still have an average group size of 8, less than the max of the target range (9).*	

Assumes optimal scheduling efficiency to realize potential staffing efficiency. Does not include costs associated with additional paraprofessionals allocated to schools according to exceptional rules.
Source: ERS analysis; SDOC SY23-24 ESE Allocations

Similarly, there may be opportunities to allocate Pre-K self-contained teachers at the max of the target range

	Teachers	Paras
Pre-K ESE Students	223	
Pre-K ESE SY23-24 FTE	44	49
Total Pre-K ESE FTE Needed for Max Target	19	19
Potential Excess Pre-K ESE FTE	25 (~$1.9M)	30 (~$1.0M)
Actual Excess Pre-K ESE FTE	13 (~$1.0M)	17 (~$550k)
Explanation of Actual vs. Potential	*There are 12 programs with more than one excess Pre-K ESE teacher at any one school. For example, NPES has 11 Pre-K ESE students and is currently assigned 2 Pre-K ESE teachers, for an average group size of 5.5. They could be assigned 1 Pre-K ESE teachers and still have a group size of 11, less than the max of the target range (12).*	

Assumes optimal scheduling efficiency to realize potential staffing efficiency. Does not include costs associated with additional paraprofessionals allocated to schools according to exceptional rules.
Source: ERS analysis; SDOC SY23-24 ESE Allocations

SDOC could assess its ESE service model strategy by considering its existing neighborhood school approach compared to more specialized program models

What could be enabled by more specialized program models at schools?

- Efficiency in group sizes and reduced vacancies
  - By consolidating specific programs across schools, group sizes will be closer to target ranges
  - This will result in fewer needed highly qualified specialized positions, which tend to be vacant at higher rates
  - Fewer vacancies will result in a reduced reliance on substitute teachers, and improved learning experiences for students
- Increased wraparound supports and services
  - Efficiencies from reduced teacher and para staffing costs could be applied toward wraparound supports and services to support the specialized programs, such as counselors, clerical staff, assistant principals, which would improve student learning experiences
- Targeted professional learning and collaboration
  - Creating specialized programs with multiple teachers at a school site focused on addressing similar learning needs can enable targeted professional learning and collaboration, improving teaching quality and student learning experiences

Source: Education Resource Strategies

For example, consolidating programs across three nearby elementary schools could result in specialized experiences and ~$400k in savings

School A

Program	Students	Teachers	Paras
Access	2	1	1
BEST	21	3	3
Pre-K	3	0	0
	Total	4	4

2.8 mi   1.7 mi

3.2 mi

School B

Program	Students	Teachers	Paras
Access	6	1	1
BEST	18	2	4
Pre-K	6	2	2
	Total	5	7

School C

Program	Students	Teachers	Paras
Access	3	1	1
BEST	18	3	3
Pre-K	16	2	2
	Total	6	6

Total Teachers	15	Total Paras	17

School A

Program	Students	Teachers	Paras
Access	11	2	2

School B

Program	Students	Teachers	Paras
BEST	57	7	7

School C

Program	Students	Teachers	Paras
Pre-K	25	3	3

Total Teachers	12	Total Paras	12
Teacher Savings	3 ($230k)	Para Savings	5 ($160k)

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5. ESE Budget & Spending

SDOC budgets slightly less than its FL peers on ESE as a percentage of its revenue

SY22-23 ESE Program Cost Expressed as % of Total

% ESE	16%		14%	19%	18%	11%	15%	15%		19%
	Osceola		Brevard	Lake	Orange	Polk	Seminole	Volusia		Florida

Includes students eligible for ESE under Gifted
Source: SY22-23 FL DOE Transparency Report: Program Cost Expressed as % of Total for All Programs (General Fund & Special Revenue Funds); FL DOE Dashboard for enrollment
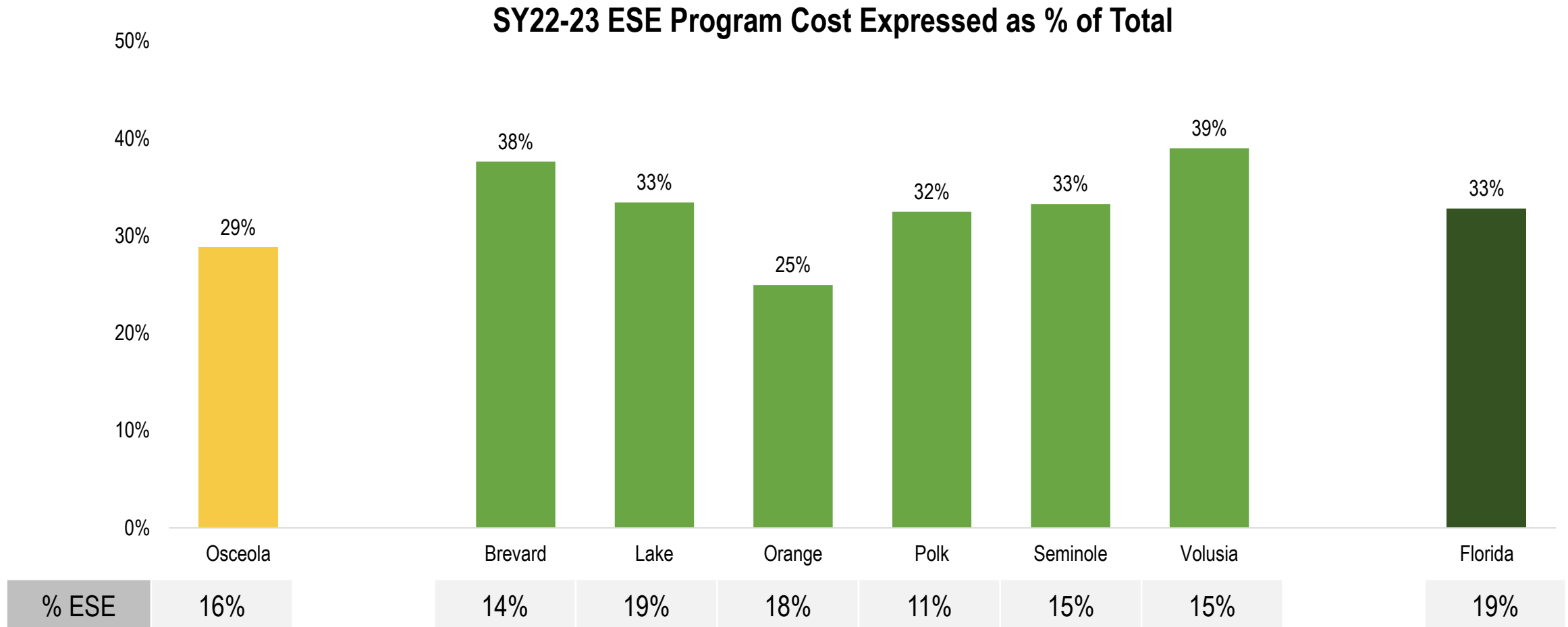
SDOC's ESE expenses are primarily on personnel

SY23-24 ESE Budgeted Expenses by Type

Personnel / Salaries
89%
$69M

Non-Salary
11%
$8.8M
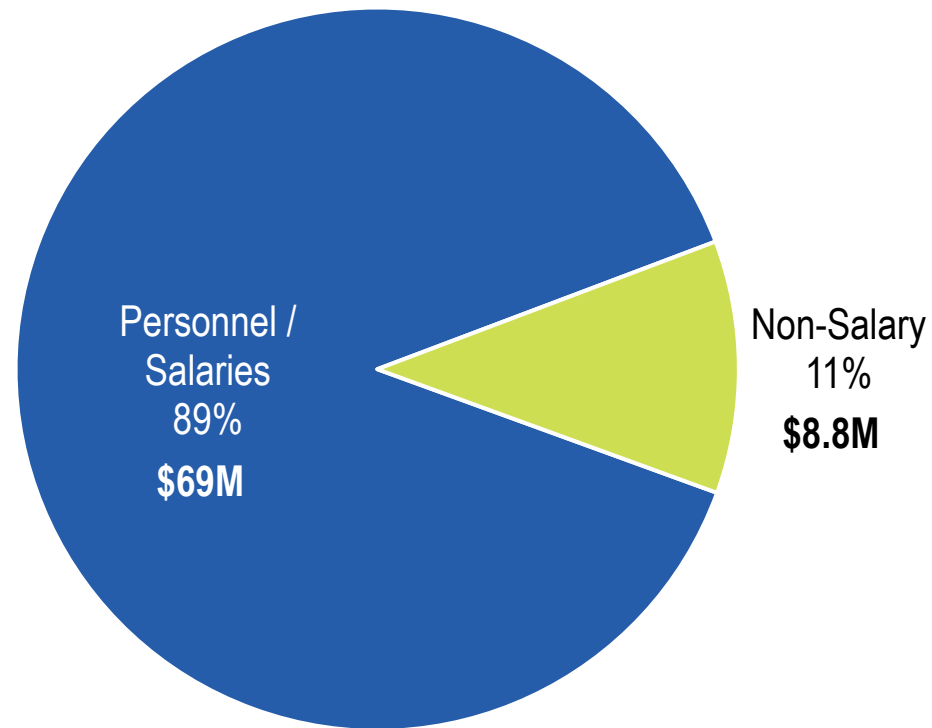
Within non-personnel spending, most expenditures are on contracted services for substitutes

SY23-24 ESE Non-Personnel Budgeted Expenditures by ERS-Coded Object Type

SDOC Object Type	Budgeted Amount
Contracted Substitute Services	$1,987,764
Professional/Tech except Legal	$1,516,072
Other Personal Services	$131,195
Sub Agreement-Prof > 25k	$52,206
Tech-Related Prof & Tech Svcs	$28,885
Other Purchased Services	$852
Total	**$3,716,974**

Bar chart values:
- Contracted Services: $3,716,974
- Supplies/Materials: $2,444,975
- Personnel Non-Salary: $1,396,770
- Other Non-Comp: $566,660
- Equipment & Equipment Lease: $346,915
- Bellalago Expenses: $270,048
- Travel & Conferences: $95,835

Note: Visualization based on SDOC categorization of expenses in provided ESE expenditure file, field "Type". Totals exclude Name7 = "charter school allocations" and Name6 = "Private School Proport Share" as expenses for non-SDOC-run schools
Source: ERS analysis; SDOC SY23-24 ESE Expenditures

At the close of SY23-24, 13% of ESE positions were vacant

**Occupied vs. Vacant ESE Units,
End of SY23-24**
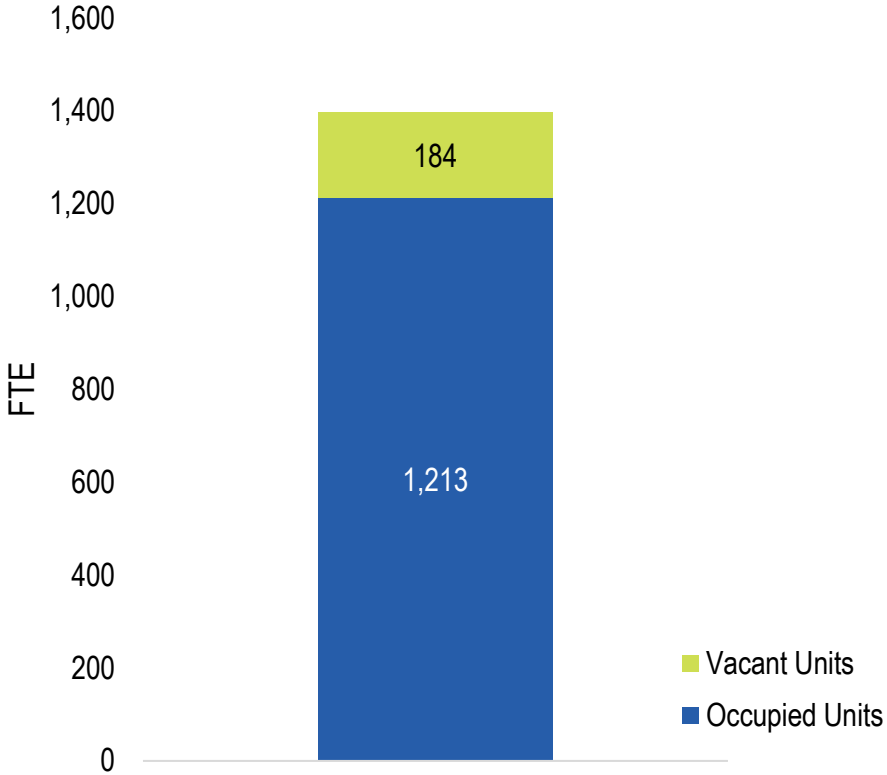
Position Type	Vacant Units	Vacancy Rate
Paraprofessional	93	16%
Teacher – SC & PK	18	14%
Teacher – VE	43	7%
Speech/PT/OT	10	10%
All Other	21	15%

Note: Vacancies reported here are from a snapshot report from the last day of SY23-24. This might not be representative of vacancies throughout the year.
Source: ERS analysis; SDOC SY23-24 Position Control

SDOC receives more per-pupil from the state for ESE transportation than neighboring districts

SY22-23 ESE Transportation Allocations per ESE Pupil

District	Allocation
Osceola	$295
Brevard	$103
Lake	$228
Orange	$122
Polk	$272
Seminole	$38
Volusia	$108

Source: ERS analysis; FL School District 2022-23 Transportation Profiles; FL DOE Dashboard for enrollment
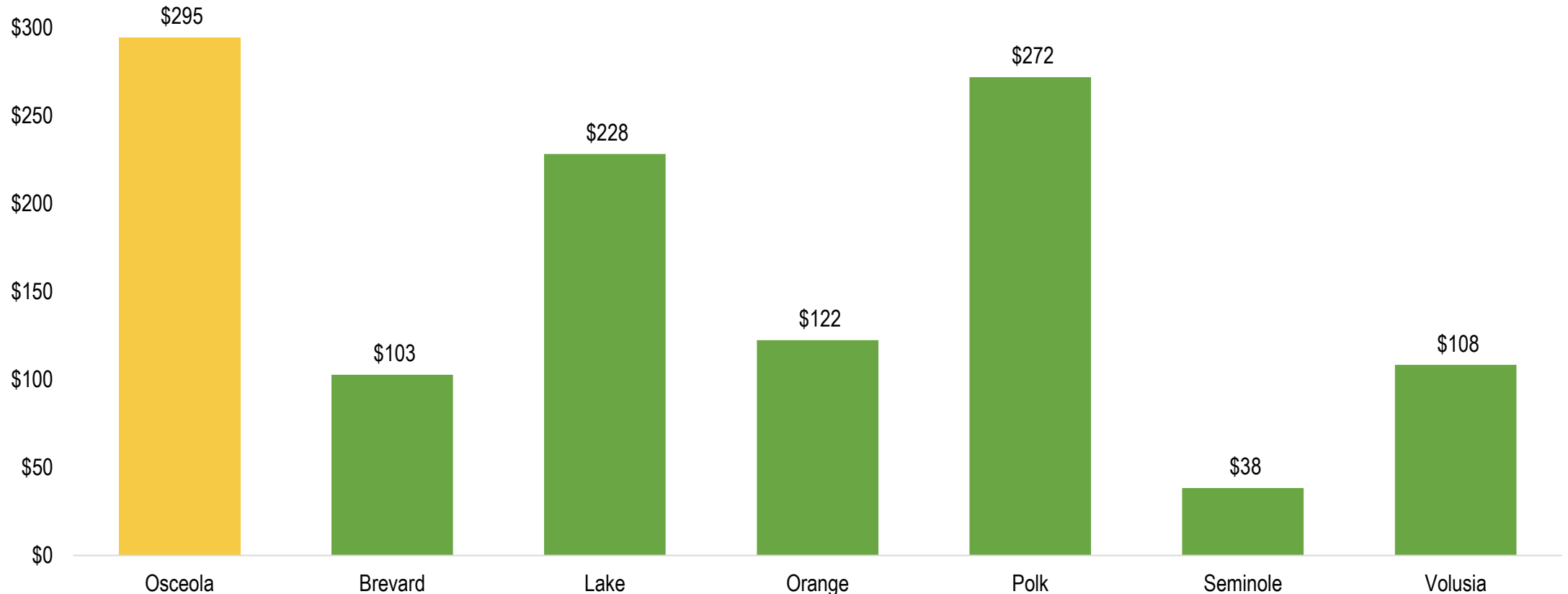
Closing

SDOC can prioritize the following areas related to its ESE resources

a) **Revisit practices around categorizations of level of support for revenue reporting**, which could significantly increase ESE categorical revenue for SDOC.

   o Assess current practices for matrix completion and reporting

   o Analyze representative sample of student IEPs and matrix forms to assess alignment

   o Determine necessary changes to processes and practices, and implement trainings for staff

b) **Consider current strategy of distribution of programs across schools compared to increased program specialization**, which could result in more efficient use of ESE resources for SDOC and improved experiences for students and teachers.

   o Engage stakeholders including school staff, students, and families to assess current approach

   o Model potential program specialization across ES school and impact on students and schools

   o Pilot program specialization and roll-out implementation, including professional development, certifications, and trainings

c) **Explore ways to serve more students in inclusion settings based on their unique needs**, which could result in more efficient use of ESE resources for SDOC.

   o Engage stakeholders including school staff, students, and families to assess opportunity to serve more students in inclusion settings

   o Develop process and trainings for adjusting IEPs in collaboration with families to ensure students are served in LRE based on their unique learning needs

   o Provide increased professional development and training for gen ed teachers around best practices for serving ESE students in inclusion settings

Appendix

Eligibility Types: Abbreviation Glossary

Abbreviation	Eligibility Type
ASD	Autism Spectrum Disorder
DHH	Deaf or Hard Of Hearing
DD	Developmentally Delayed
DSI	Dual-Sensory Impaired
EBD	Emotional / Behavioral Disabled
HHB	Hospital/Homebound
ID	Intellectual Disability
LI	Language Impaired
OI	Orthopedically Impaired
OHI	Other Health Impaired
SLD	Specific Learning Disabled
SI	Speech Impaired
TBI	Traumatic Brain Injured
VI	Visually Impaired

ESE Eligibility Type by Race

SY23-24 ESE Students by Eligibility Type and Race

Legend: ■ White ■ Black ■ 2 or more races ■ Asian ■ American Indian or Alaska Native ■ Native Hawaiian / Pacific Islander

	SLD	ASD	OHI	DD	ID	SI	LI	EBD	DHH	VI	OI	H/HB	TBI	DSI
White	80%	76%	80%	77%	73%	79%	82%	69%	76%	78%	86%	88%	50%	100%
Black	15%	16%	14%	15%	21%	12%	13%	23%	16%	22%		13%	33%	
2 or more races		5%	4%	5%		7%	3%	6%			5%		17%	
Asian									5%		10%			
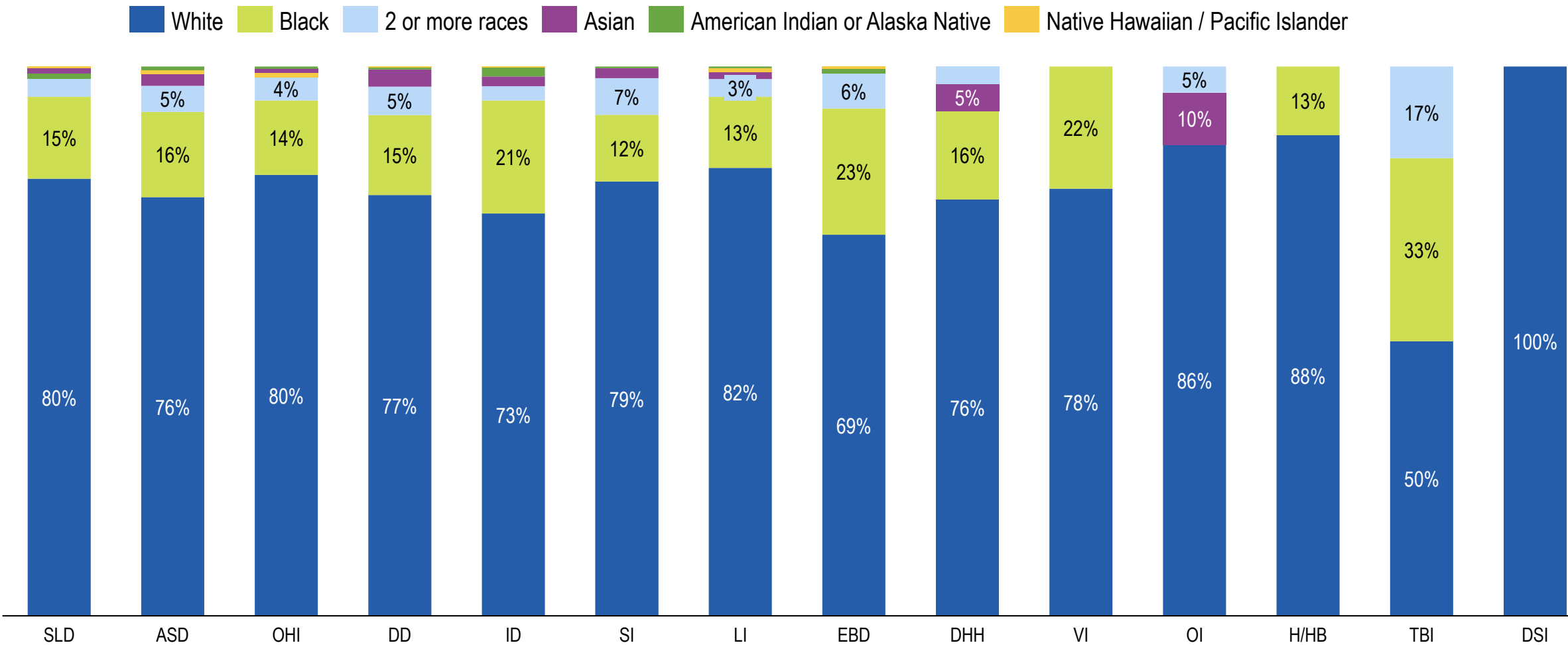
Source: ERS Analysis; SY23-24 SDOC ESE Students

ESE Eligibility Type by ESE Service Model
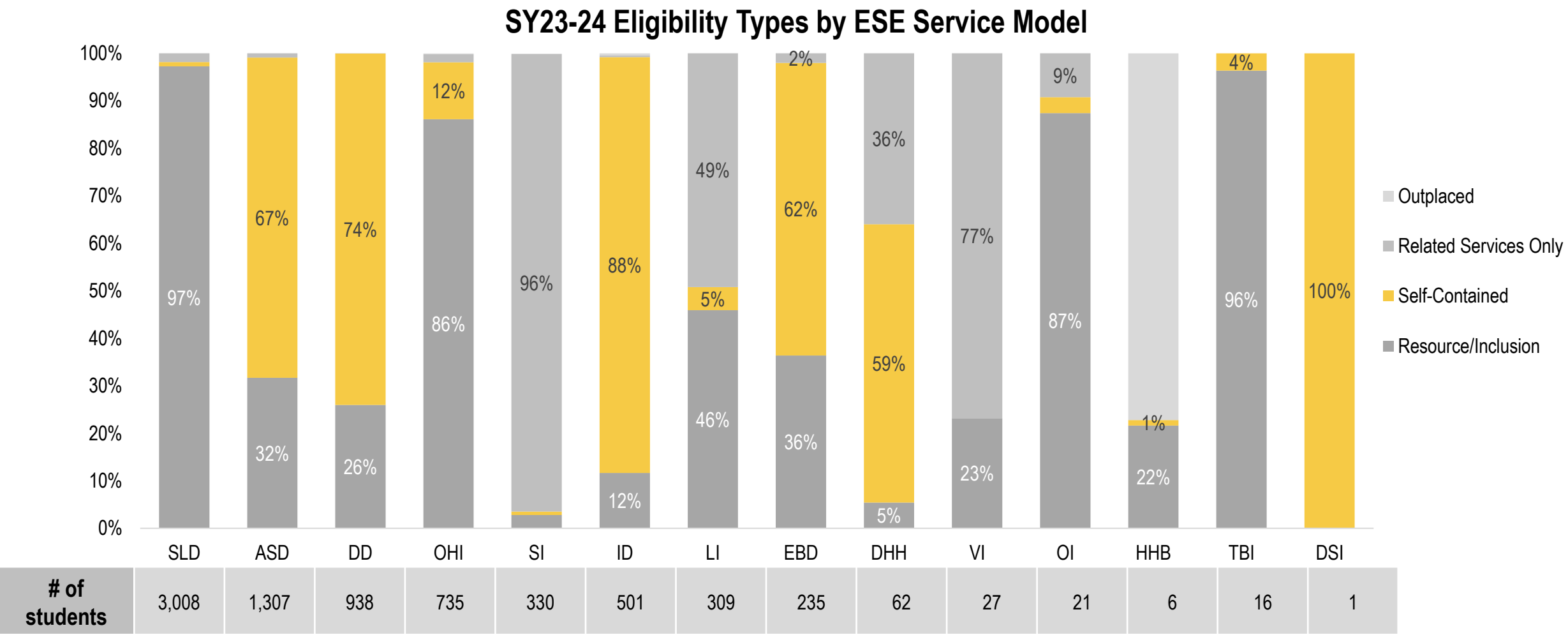
SY23-24 Eligibility Types by ESE Service Model

# of students	SLD	ASD	DD	OHI	SI	ID	LI	EBD	DHH	VI	OI	HHB	TBI	DSI
	3,008	1,307	938	735	330	501	309	235	62	27	21	6	16	1

Legend: Outplaced, Related Services Only, Self-Contained, Resource/Inclusion

*Excludes 198 students eligible under "Gifted" category and 1 student with no designated eligibility category

Source: ERS Analysis; SY23-24 SDOC ESE Students

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Program Deep Dives

Specific Learning Disability Identification Rates

SY19-20 to SY23-24 % ESE Students with Specific Learning Disability
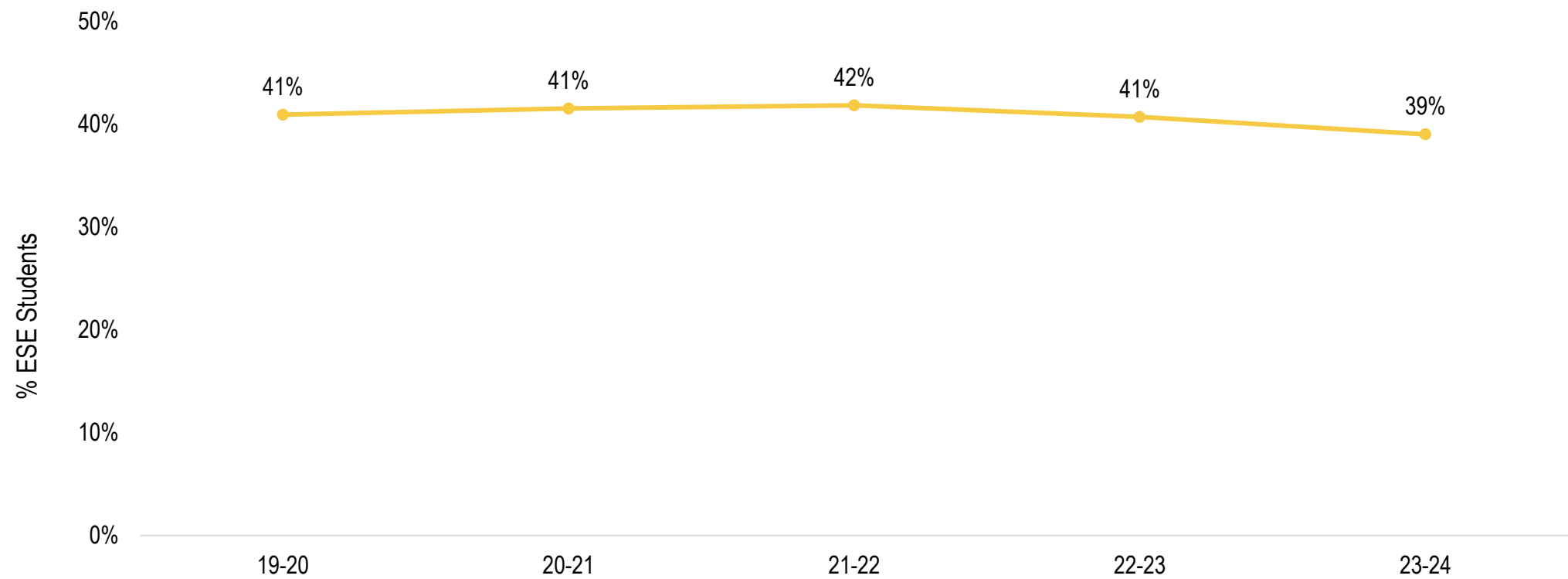
Source: ERS Analysis; SY23-24 SDOC ESE Students

Specific Learning Disability Identification Rates by Grade

SY23-24 ESE Identification Rates by Grade for Specific Learning Disability
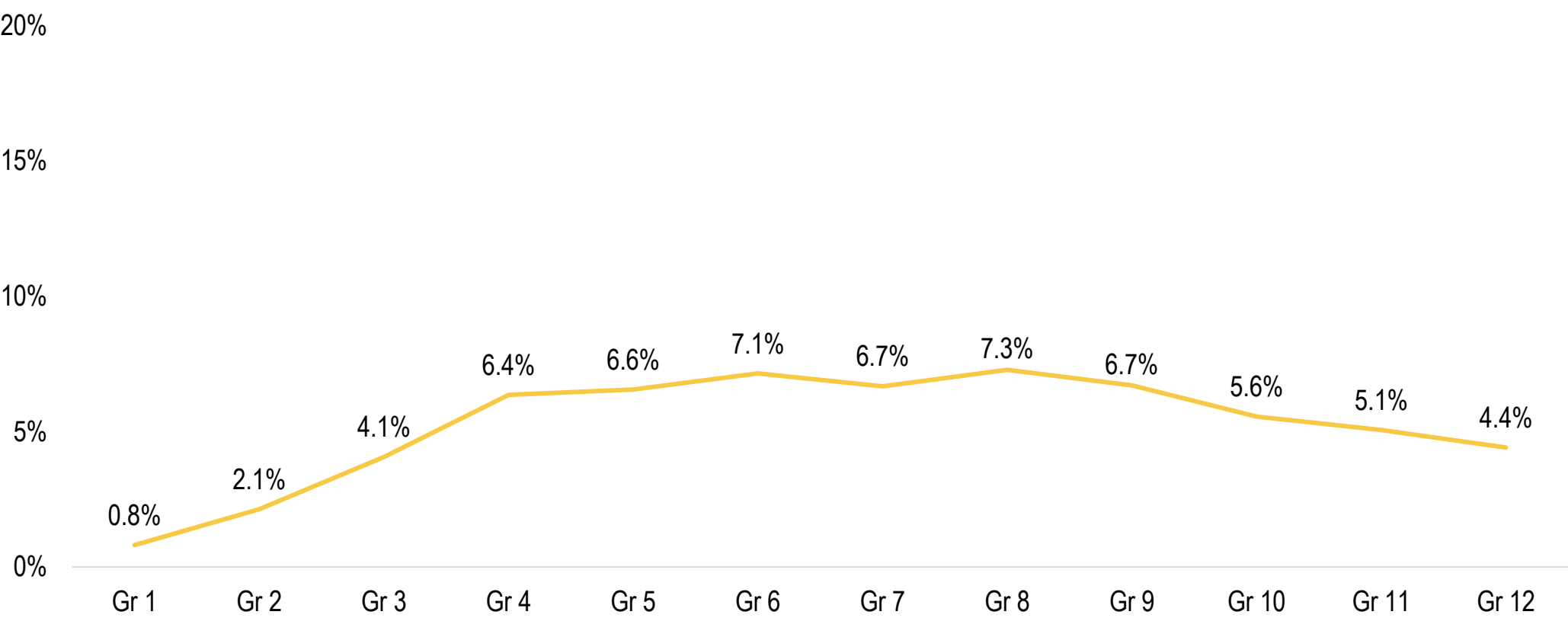
Identification rate refers to the number of students identified as SLD in a grade divided by all students in that grade.
Source: ERS Analysis; SY23-24 SDOC ESE Students

Specific Learning Disability Identification Rates by Grade Compared to Peers

SY23-24 SLD Identification Rates by Grade across Peers

Identification rate refers to the number of students identified as SLD in a grade divided by all students in that grade.
Source: ERS Analysis; , FL DOE Dashboard

70

Specific Learning Disability by ELL Status

SY23-24 Students with Specific Learning Disability by ELL Status

# of students	Non-ELL	ELL
	2,679	329
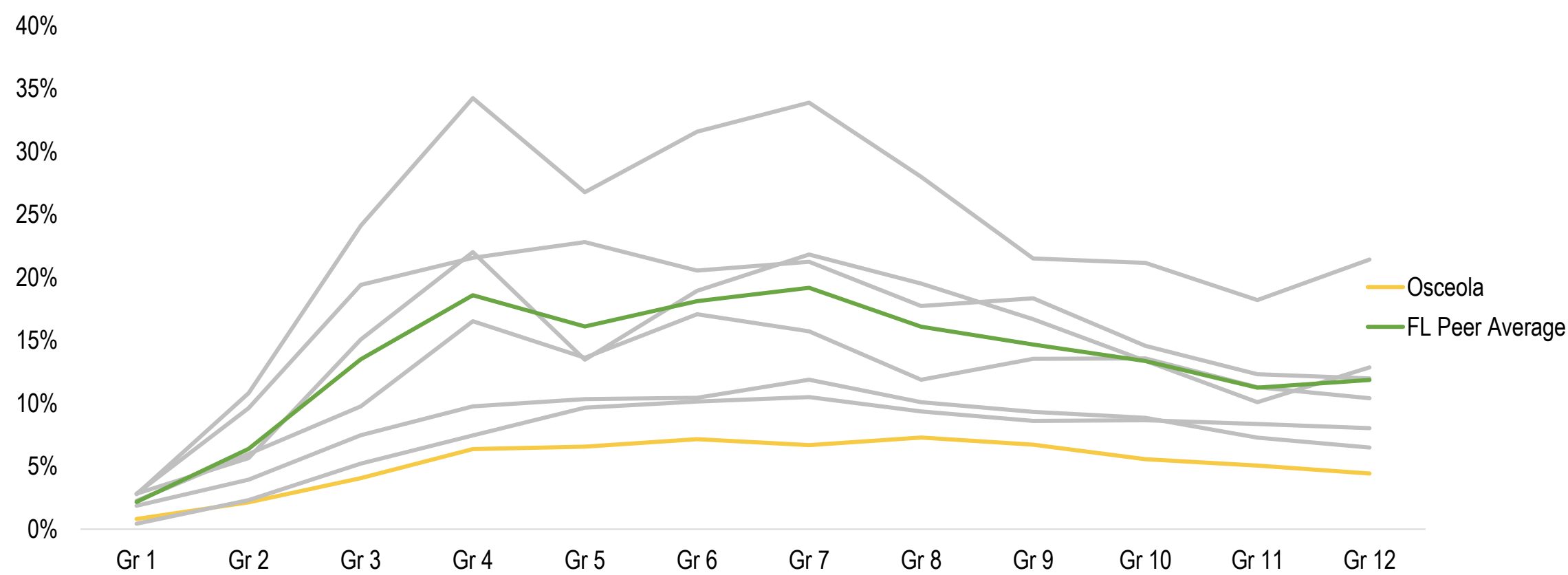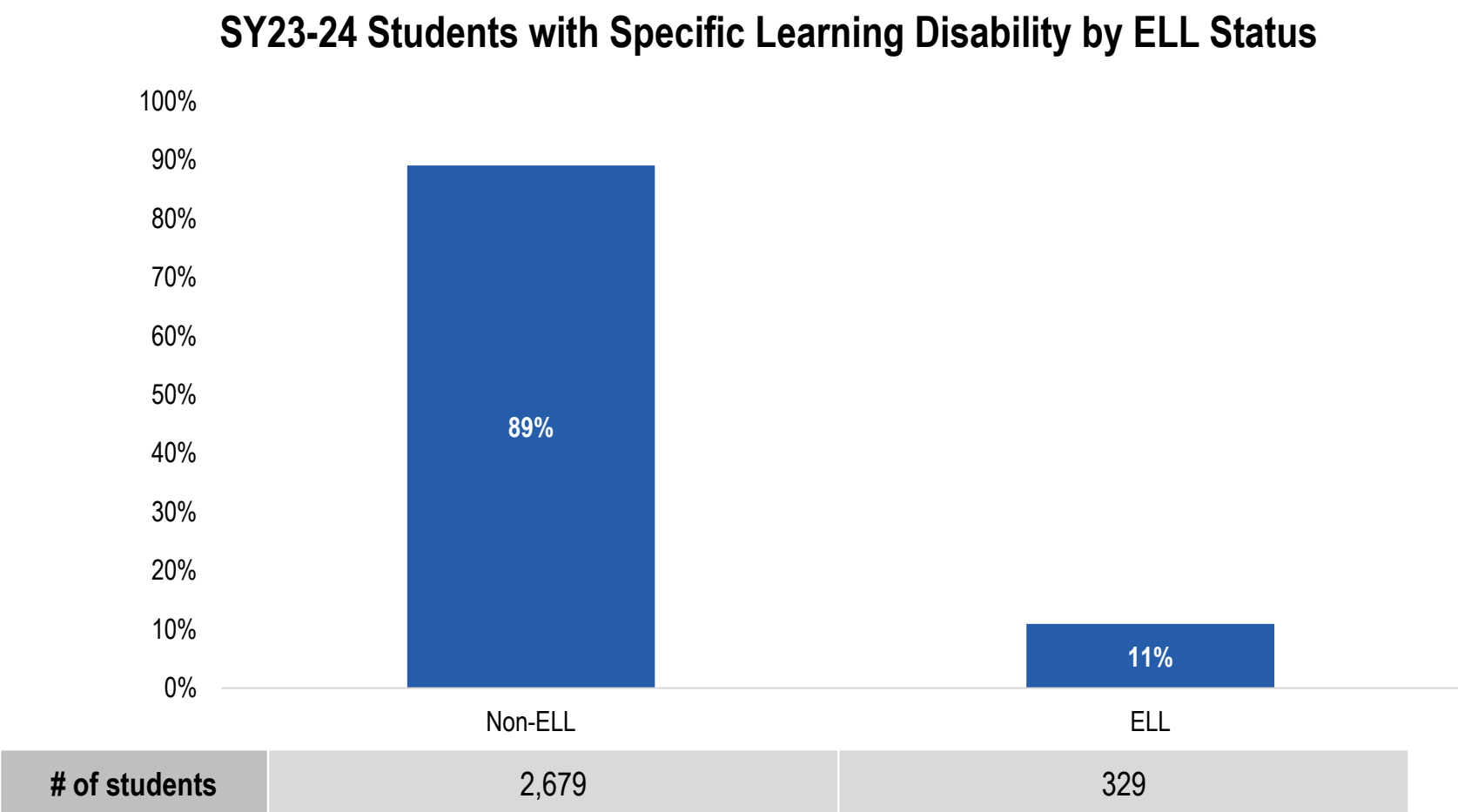
Specific Learning Disability as % of ESE Students, by School
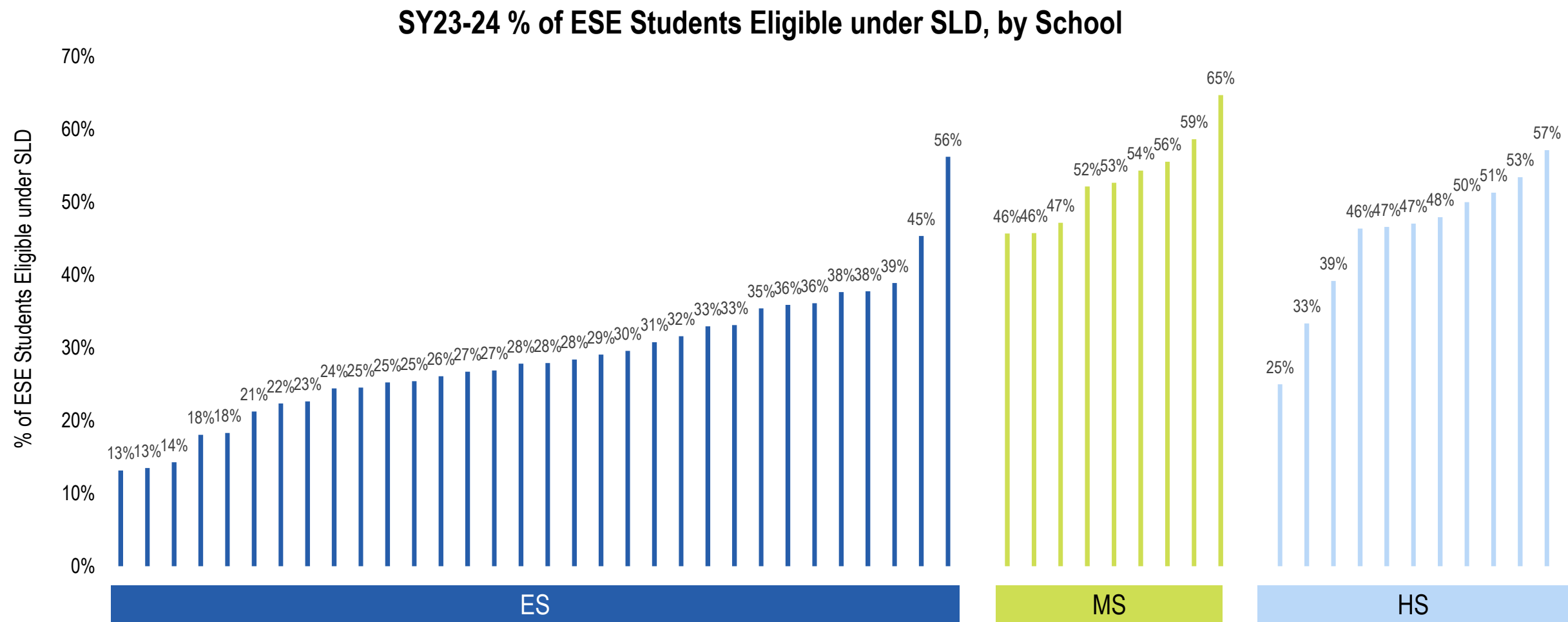
SY23-24 % of ESE Students Eligible under SLD, by School

*ES includes K-8 and K-12 Schools and HS includes 2 alternative schools
Source: ERS Analysis; SY23-24 SDOC ESE Students

Autism Spectrum Disorder Identification Rates

SY19-20 to SY23-24 % ESE Students with Autism Spectrum Disorder
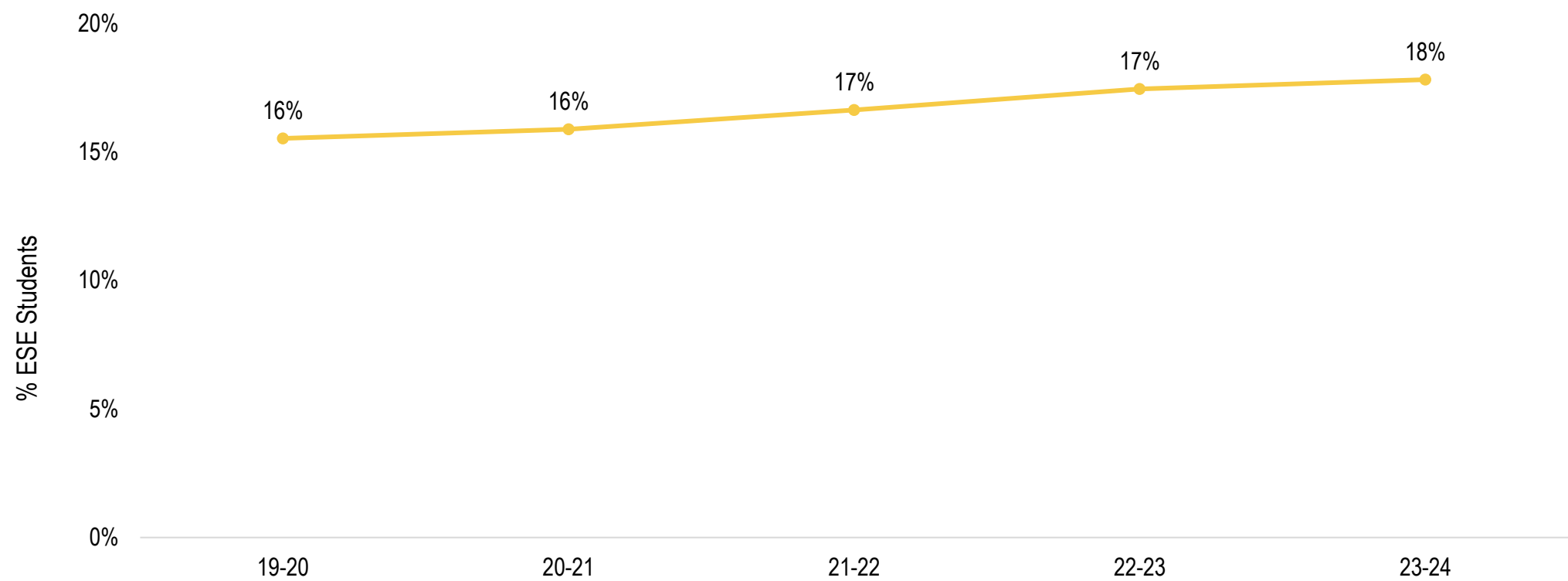
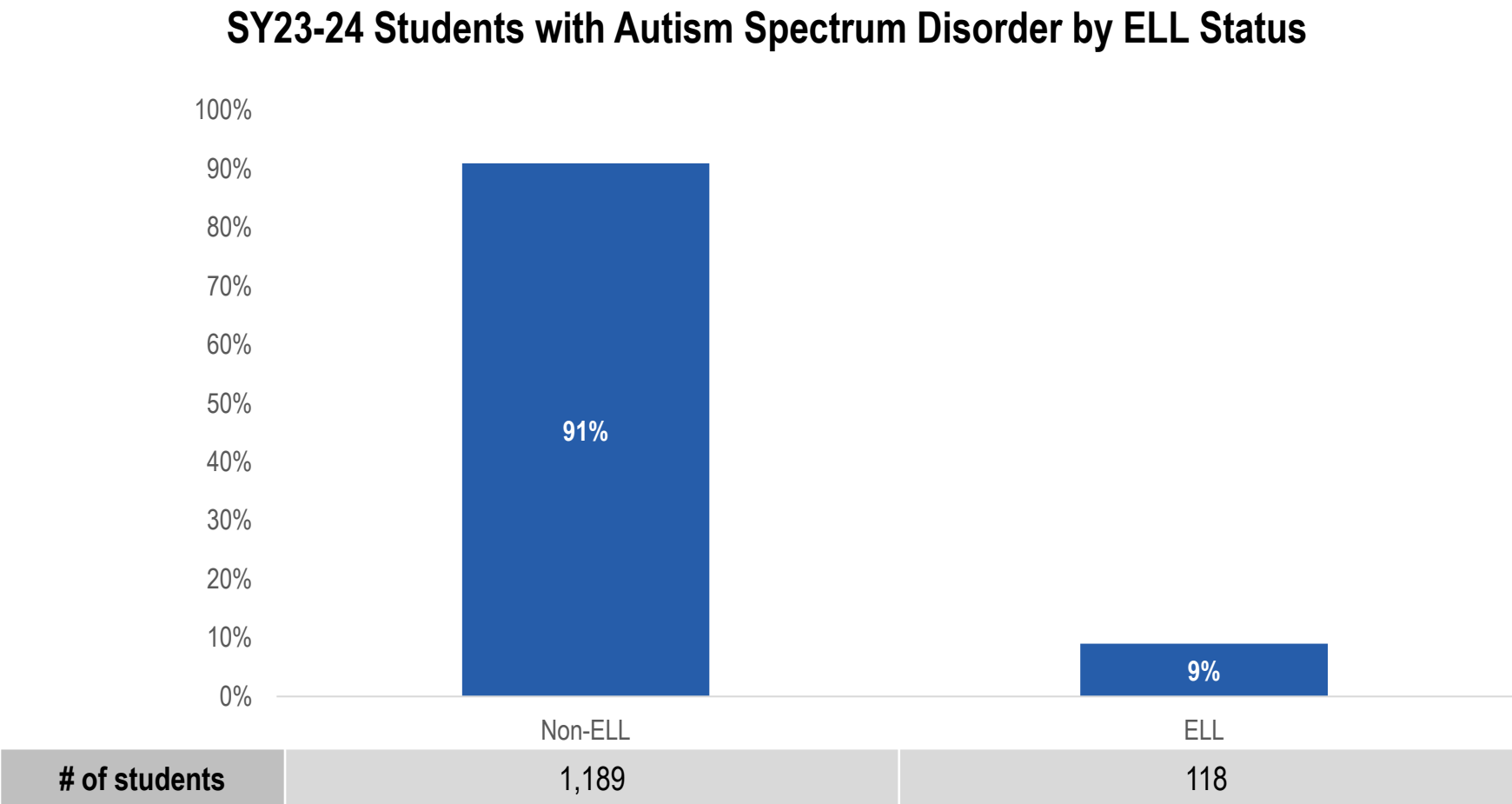# Autism Spectrum Disorder Identification Rates by Grade

SY23-24 ESE Identification Rates for Autism Spectrum Disorder

Identification rate refers to the number of students identified as ASD in a grade divided by all students in that grade.

74
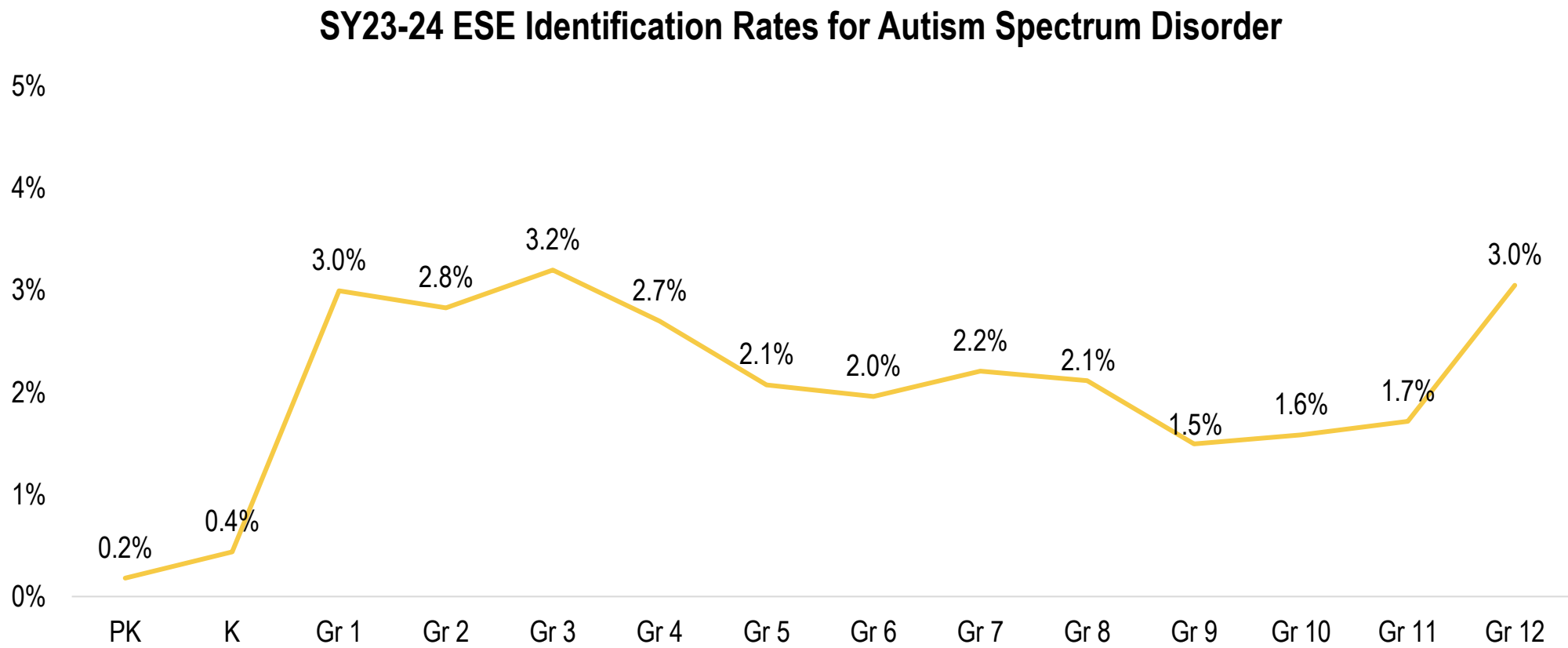
Autism Spectrum Disorder Identification Rates by Grade Compared to Peers

SY23-24 ASD Identification Rates by Grade across Peers

Identification rate refers to the number of students identified as ASD in a grade divided by all students in that grade.
Source: ERS Analysis; , FL DOE Dashboard

Autism Spectrum Disorder by ELL Status

SY23-24 Students with Autism Spectrum Disorder by ELL Status

# of students	Non-ELL	ELL
	1,189	118
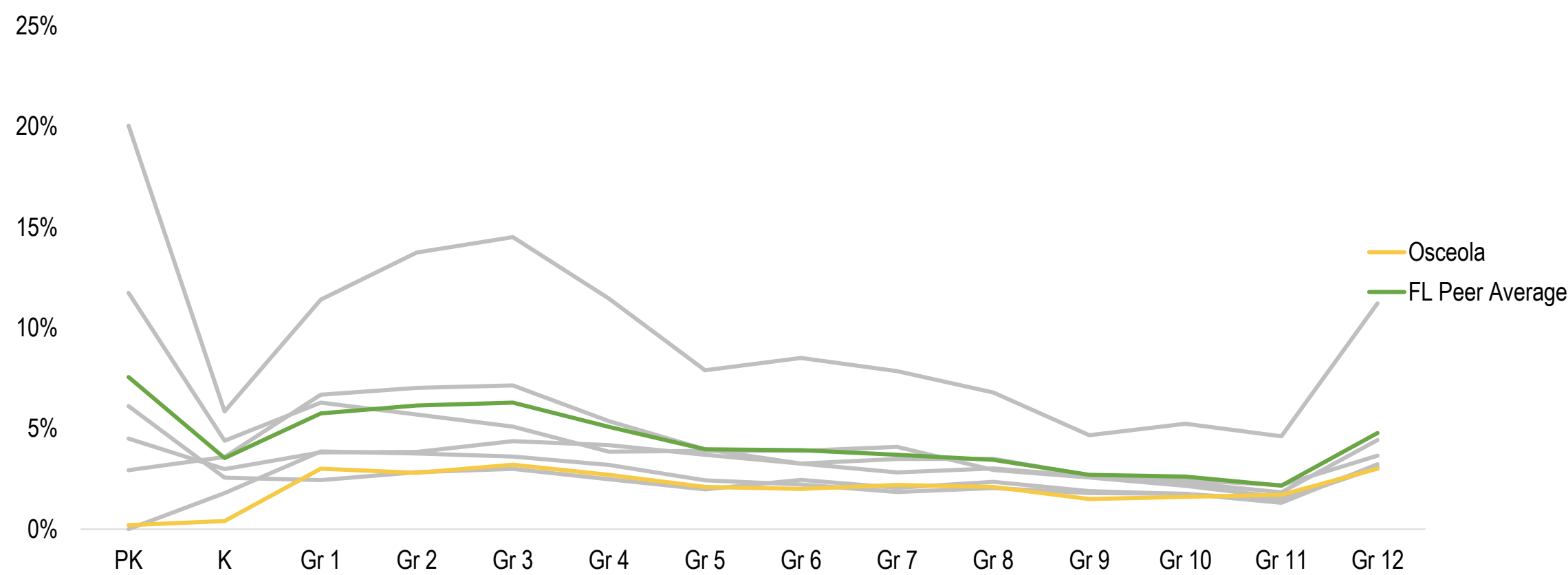
Autism Spectrum Disorder as % of ESE Students, by School
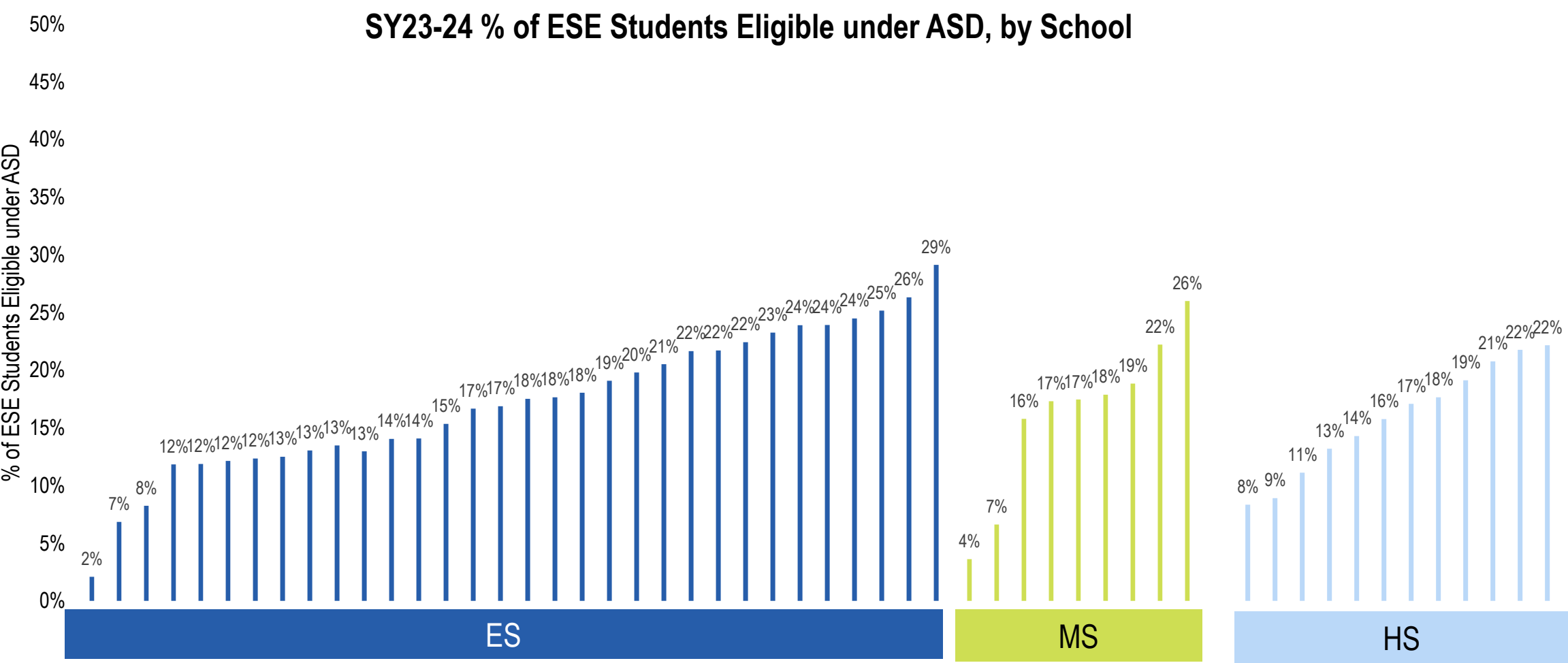
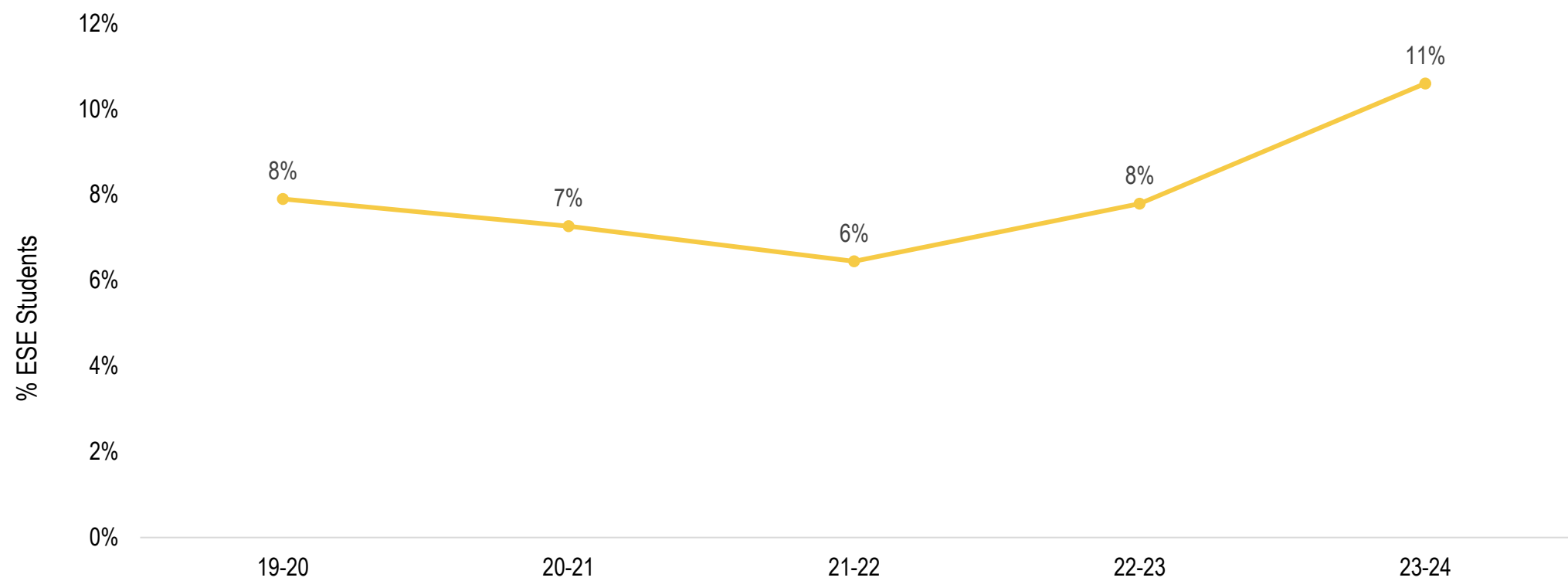**SY23-24 % of ESE Students Eligible under ASD, by School**

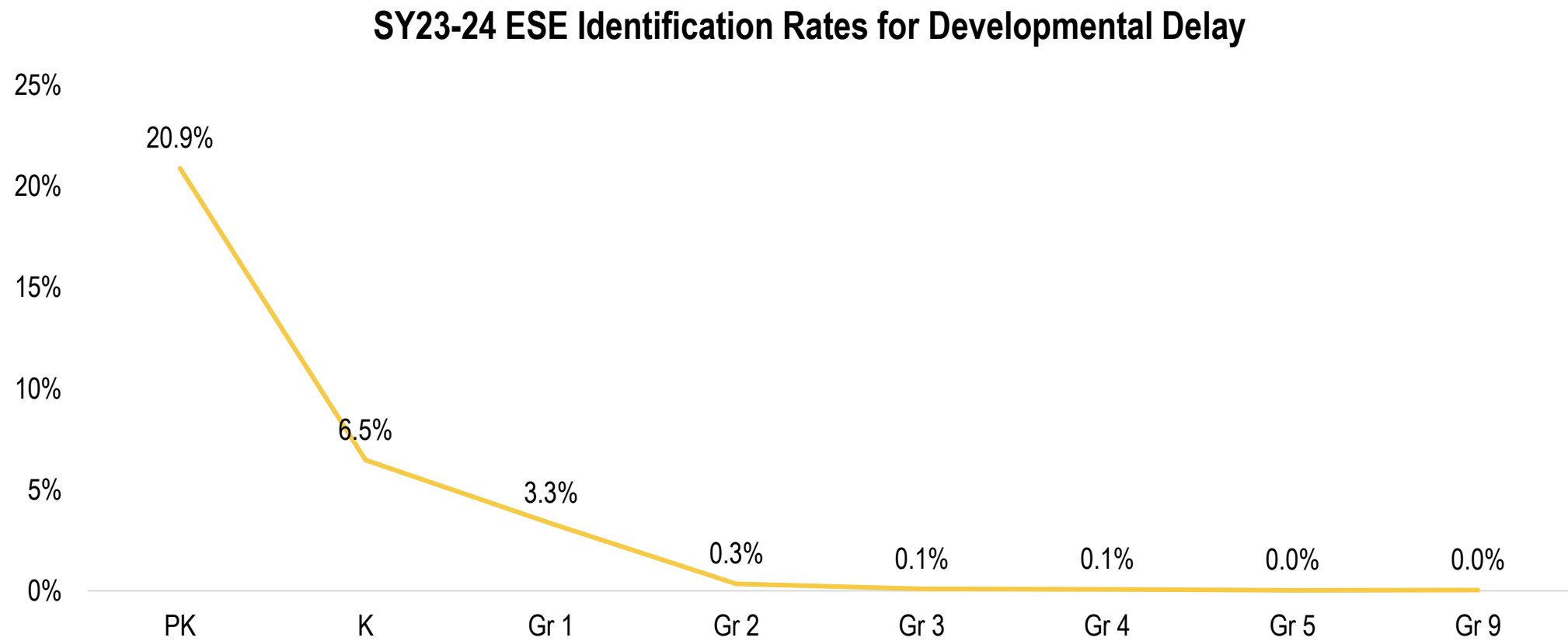*ES includes K-8 and K-12 Schools and HS includes 2 alternative schools

Source: ERS Analysis; SY23-24 SDOC ESE Students

Developmental Delay Identification Rates

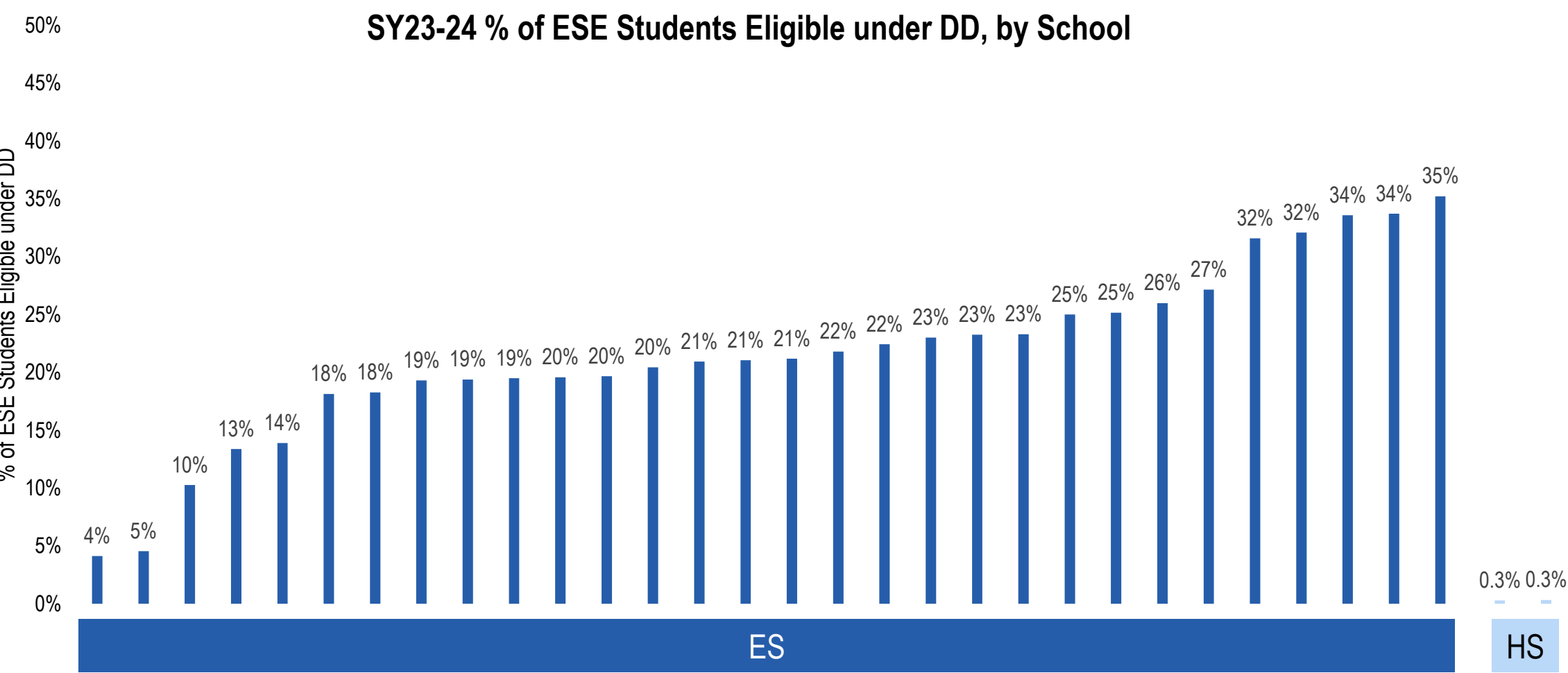**SY19-20 to SY23-24 % ESE Students with Developmental Delay**

Developmental Delay Identification Rates by Grade

SY23-24 ESE Identification Rates for Developmental Delay

Identification rate refers to the number of students identified as DD in a grade divided by all students in that grade.
Source: ERS Analysis; SY23-24 SDOC ESE Students

Developmental Delay by ELL Status

SY23-24 Students with Developmental Delay by ELL Status

# of students	1,189	118

Source: ERS Analysis; SY23-24 SDOC ESE Students
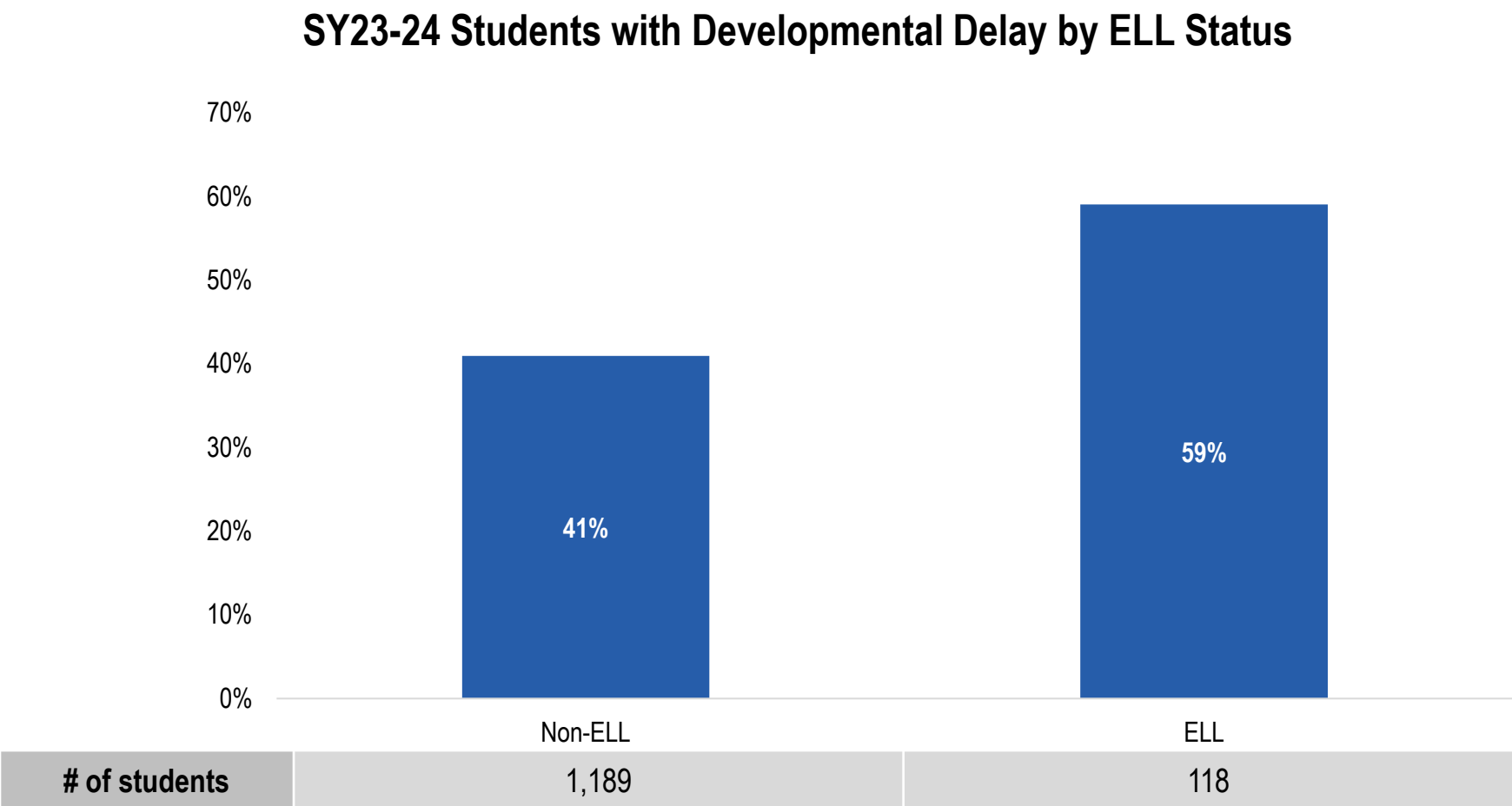
Developmental Delay as % of ESE Students, by School

SY23-24 % of ESE Students Eligible under DD, by School

*ES includes K-8 and K-12 Schools and HS includes 2 alternative schools
Source: ERS Analysis; SY23-24 SDOC ESE Students